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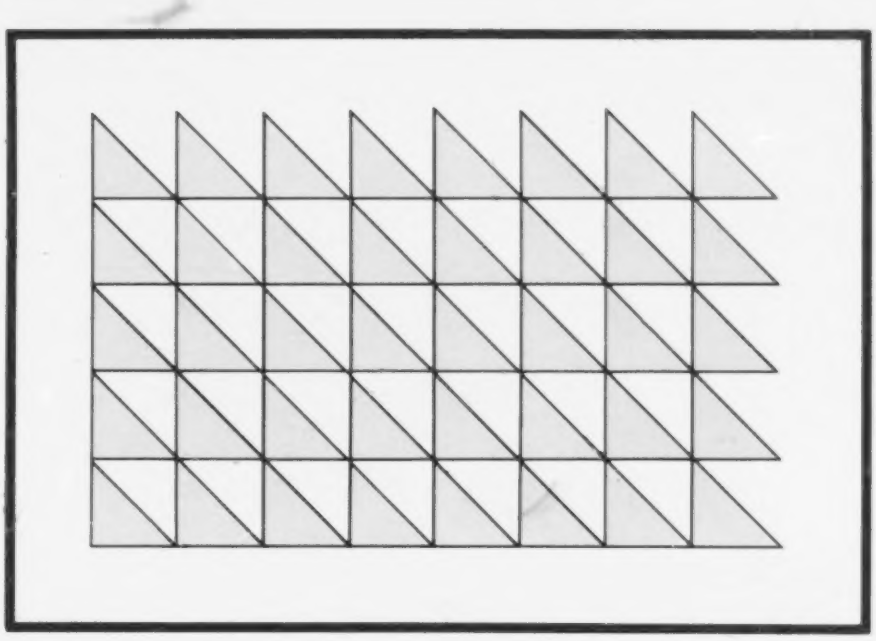
1987

AMS Management Salaries Report



Salary averages and ranges for
20 "benchmark" management positions

Administrative Management Society, Willow Grove, PA

Fifteenth Annual
Management Salaries Report

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AMS Management Information Committee

OBJECTIVES

To provide up-to-date information on various aspects of management through survey activities and to disseminate this data through appropriate society committees and members; and to make this information available to other professional organizations, managers and educators.

The AMS salary survey data shall reveal trends and the going job rate for comparable jobs in the business community.

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Introduction

The AMS Management Information Committee is pleased to present the results of the fifteenth annual AMS salary survey of middle-level management personnel. The survey covers 20 key, executive "benchmark" positions found in most companies in the United States and Canada.

The survey is made possible through the cooperation of AMS chapters throughout the United States and Canada. Input has been provided by AMS member and non-member companies in the areas of local chapters.

This report gives annual base compensation in effect on September 15, 1986 for each of the 20 positions covered by the survey. It presents salary data for 27,372 management employees in 2,213 companies in 95 cities.

Corollary information highlights latest trends in company policies on kinds of incentive programs, types of salary increases, merit budget percentages, overtime practices and ways compensation rates are determined.

The *1987 Management Salaries Report* is sent without charge to all participating member and non-member companies.

We welcome your comments regarding the format of this survey, the positions included, and other suggestions that will make this report a more effective tool for determining fair, competitive salaries.

Map of AMS Chapters in United States and Canada

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Akron-Canton, OH 30
Albany, NY 26
Atlanta, GA 34
Bakersfield, CA 37
Baltimore, MD 26
Battle Creek-Kalamazoo, MI 30
Birmingham, AL 34
Boston, MA 26
Brantford, ON 39
Bridgeport (Greater), CT[1] 26
Buffalo, NY 26
Calgary, AB 39
Cedar Rapids, IA 32
Charlotte, NC 34
Chicago, IL 30
Chicago (North/West), IL[2] 30
Cincinnati, OH 30
Columbia, SC 34
Columbus, OH 30
Concord, NH 26
Dallas, TX 35
Davenport, IA (Quad-Cities)[3] 32
Dayton, OH 31
Delaware 27
Denver, CO 38
Des Moines, IA 32
Detroit Area, MI 31
Edmonton, AB 39
El Paso, TX 38
Eugene, OR 38
Evansville, IN 31
Fargo-Moorhead, ND 32
Fort Wayne, IN 31
Fort Worth, TX 35
Grand Rapids (West MI)[4] 31
Greensboro, NC 35
Hampton Roads, VA 35
Harrisburg Area, PA 27
Hartford, CT 27
High Point, NC 35
Houston, TX 35
Indianapolis, IN 31
Jacksonville, FL 35
Kansas City, MO 32
Kitchener (Grand Valley), ON 40
Knoxville (Greater), TN 36
Lancaster, PA 27
Lehigh Valley, PA 27
Lincoln, NE 33
Little Rock, AR 36
Los Angeles, CA 38
Louisville, KY 36
Madison, WI 33
Mid-Missouri 33
Milwaukee, WI 33
Minnesota (Southern) 33
Montgomery County, PA[5] 27
Montreal, PQ 40
Nashville, TN 36
Newark (Metro NJ)[6] 27
New Orleans, LA 36
New York, NY 28
Oklahoma City, OK 36
Omaha, NE 33
Orlando (Greater), FL 37
Philadelphia, PA 28
Phoenix, AZ 38
Pittsburgh, PA 28
Portland, ME 28
Portland, OR 38
Providence, RI 28
Raleigh (Res. Triangle), NC[7] 37
Reading, PA 28
Richmond, VA 37
Roanoke, VA 37
Rochester, NY 29
Rockford, IL 31
St. Louis, MO 33
Salem Area, OR 39
San Antonio, TX 37
San Francisco, CA 39
San Jose, CA 39
Seattle, WA 39
Springfield (Western MA) 29
Stamford (Southern CT)[8] 29
Syracuse, NY 29
Toledo Area, OH 32
Topeka, KS 34
Toronto, ON 40
Washington, DC 29
Westchester, NY 29
Wichita, KS 34
Winnipeg, MB 40
Winston-Salem, NC 37
Worcester, MA 29

1 Bridgeport, Shelton, Trumbull, New Haven, Fairfield, Stamford, Norwalk, Westport
2 Des Plaines, Schaumburg, Deerfield, Oak Brook, Elmhurst
3 Davenport, IA; Moline, E. Moline, Rock Island, IL
4 Grand Rapids, Big Rapids, Wyoming, Muskegon, Zeeland
5 Norristown, Ambler, King of Prussia, Harleysville
6 Newark, East Orange, Summit, Clifton, Elizabeth, Morristown
7 Raleigh, Durham, Henderson
8 Stamford, Old Greenwich, Wilton, Danbury, Darien

Guide To Use of Survey Data

We are pleased to present the results of the fifteenth annual salary survey of management personnel. This survey has been developed to provide AMS members and non-members with salary information for typical middle-level management positions.

SCOPE OF THE SURVEY

This survey covers 20 carefully selected exempt management positions that are considered "benchmark" jobs in all types of business. (Fifteen are general administrative positions and five are plant or factory related.) The effective date of this survey is September 15, 1986. The annual base compensation for the 20 management positions is reported in thousands of dollars.

TYPES OF BUSINESS

All types of business are represented in the survey, and are reported in five general categories: 1) Manufacturing/Processing; 2) Banking/Insurance/Financial; 3) Retail/Wholesale Sales & Distribution; 4) Utilities; 5) All others — Government, Education, Medical, Employment, etc.

COROLLARY INFORMATION

The corollary information identifies compensation policies and practices. Information includes merit budget percentages for 1986 and 1987, policies regarding incentive programs, overtime practices, type of salary increases and compensation rate practices.

CITIES AND GEOGRAPHIC REGIONS

Annual base compensation is reported for all types of business for most major cities (pp. 26-40) and for seven geographic regions — Total United States; Eastern United States; East Central United States; Western United States; West Central United States; Southern United States; and Canada. A breakdown of salaries by type of business for the United States in the five regions in the United States is included.

VALIDITY OF FIGURES

Although rates have been computed for all data reported, it should be recognized that a small number of responses for any given position cannot be considered a meaningful sample. An audit procedure has been used in the city statistics to delete figures that are not statistically sound. However, this data has been accumulated by the computer and is included in national, regional, and type of business statistics.

EXPLANATION OF STATISTICS

The survey reports four rates for annual base salaries (average and first, second and third quartiles), plus the number of companies reporting and the number of employees reported for each position. The four rates are explained as follows:

Average (Arithmetic Mean) — in computing the average (arithmetic mean) for each position, the total number of employees reported for each salary is multiplied by the salary. The results of each of these calculations are totaled and divided by the number of employees whose salaries are reported for the position.

Quartiles: A quartile is not an average — it is a measure of a position in a distribution. It is an actual salary at the particular quartile position. In certain distributions, there may not be a person's salary at the quartile dividing point, in which case interpolation and rounding are used to provide a whole dollar figure. As contrasted to averages, quartiles are not affected by the high frequency of salaries at the extremes, either at the high or low end of a distribution. Because of this characteristic, quartiles present highly acceptable figures in salary surveys where position categories are subject to personal interpretation.

First Quartile — This is the actual annual salary paid the employee whose salary is more than one quarter and less than three quarters of all the employees reported for the position.

Median (Second Quartile) — This is the actual annual salary of the middle employee in the distribution. Half of the employees reported earn more; the other half earn less. In a perfectly balanced distribution, the median salary will be the same figure as the average (arithmetic mean). Generally speaking, when a substantial number of salaries are reported for a position and they have been placed in the correct classification (close conformance to position description), these two figures, the median and average, will be close.

Third Quartile — This is the actual annual salary paid the employee whose salary is more than three quarters of all the employees reported for the position.

The salaries at the first and third quartile show the limits of the middle 50% of employees reported. Some refer to the spread between these salaries as an "effective salary range" for the position because the salaries at the extremes are disregarded.

APPLYING THE INFORMATION

Since this report is considered a "benchmark" survey, the positions as defined on the following pages are general. Survey respondents are encouraged to include data for employees whose responsibilities are similar to those in the following descriptions, but whose titles may not be the same.

Therefore, the data in this survey should be used with discretion. You are urged to review the responsibilities of each position description before making comparisons with the positions in your company — do not make comparisons by title alone.

As mentioned previously, a small number of responses for any given position may not represent a sound sample. In this case, referring to position data for comparable cities, regions, and/or types of business may provide a more reliable picture.

The data in this report should be used with other data and in consideration of such factors as location, benefits, unique company characteristics, etc. Should you have questions on data in this survey, contact the AMS survey coordinator listed on page two.

Position Titles & Descriptions

A ACCOUNTING MANAGER – Supervises the maintenance of the general accounting records and operation of the accounting systems, including gathering and reporting of correct financial information to management. Establishes internal control of procedures and is responsible for developing, adapting or revising the accounting systems. Projects accounting data to show effects of proposed plans on capital investment, income cash position and overall financial condition. Supervises the preparation of periodic tax returns and determines that government tax regulations are being adhered to. Follows up on special accounting assignments and coordinates accounting functions with data processing. Assures standard accounting procedures are adhered to and supervises the maintenance of the accounting and voucher file.

B AUDITING MANAGER – Supervises audits of financial records and practices to appraise and verify the accounting accuracy of records, financial statements and reports. Determines that accepted accounting principles and policies are followed and evaluates the adequacy of the accounting systems and controls. Develops procedures to verify the existence of recorded assets and inclusiveness of recorded liabilities, and assures that income has been properly accounted for and expenses are proper and substantiated. Develops recommendations for improvements of records, procedures and internal controls. Prepares audit reports and trains auditors at entering professional levels.

C COST ACCOUNTING MANAGER – Devises cost-accounting systems and processes and supervises the compilations of information to determine and record costs by department, division, cost centers, product and other groupings. Devises classifications for labor, material, expenses and other items for computing costs of new products or services. Analyzes costs appearing out of line with previous records. From available cost information, prepares reports, including manufacturing budgets, plant financial statements, operating control reports and variations from standard cost and reasons thereof. Develops and improves methods of calculating and controlling costs.

D PAYROLL MANAGER – Supervises payroll functions, including the computation of required and voluntary deductions; preparation and verifications of payrolls; maintenance of payroll records and reports; preparation of various reports for federal, state and local government agencies and processing of payments to employees. Determines that proper controls are followed to assure wages, salaries and deductions are being paid in accordance with established policy and labor agreements. Responsible for preparation of other compensation payments, for constant surveillance of changing payroll, tax and reporting procedures and planning work schedules.

E CREDIT & COLLECTION MANAGER – Manages credit and collection activities. Establishes procedures for investigating, granting and controlling credit, and collecting accounts due. Determines credit limits and recommends working capital required to finance accounts receivable and to provide reserves for bad debts. Supervises mailing of collection letters and attempts to collect delinquent accounts personally or through an attorney or agency. Investigates new customers credit ratings, arranges term of payment and aids in obtaining financial assistance. Represents company in bankruptcy actions. Supervises maintenance of accounts receivable ledger and adjustment of claims. Prepares reports showing status and amounts of credit and collections, and delinquent accounts.

F PERSONNEL DIRECTOR – Provides human resources for a company and directs the personnel program. Develops and administers policies and carries out personnel objectives and programs. Supervises employment and placement activities; indoctrination, training and development programs; compensation plans, including wage and salary administration, employee benefits and personnel surveys. Participates in labor relations functions, including counseling, resolving grievances and negotiations, insures understanding of and compliance with governmental regulations covering employees. Maintains contact with community representatives and participates in quasi-business/community affairs. May be responsible for health and medical services, safety and employee recreation programs.

G EMPLOYMENT MANAGER – Supervises the recruiting, interviewing, selection and placement of applicants for employment. Establishes employment practices within framework of company policy. Creates and designs new employment programs and methods to attain recruiting objectives. Directs recruitment functions by determining employment needs, placing advertisements, developing recruiting schedules and assigning interviewing and selection functions to staff. Maintains favorable relationship with college placement officials, high school guidance counsellors, business executives and promotes other sources of applicants through personal contacts. Identifies labor market and wage and salary trends which adversely affect the company's competitive position in attracting employees. Evaluates exit interviews, reviews records for unemployment compensation and periodic employment statistics.

H CUSTOMER SERVICE MANAGER – Directs the product service department and establishes policy and guidelines in responding to requests for service and the handling of customer complaints. Trains department staff to respond positively to customers with varying degree of objections, criticisms and hostility. Determines cases which can be handled directly and those to be referred to superior. Assures that adequate information about products and services rendered is available. Provides procedures and standards for use in making decisions on service charges and writing off charges within company's allowable limits. Observes customer handling techniques and reviews procedures to provide maximum good will from transactions. Reports on types and numbers of complaints and keeps operating managers informed of product service trends.

I WORD PROCESSING MANAGER – Responsible for directing the overall operation of a word processing center, including the guidance of supervisors, personnel administration, staff requirements, user liaison, and evaluation, design and implementation of future wp systems. Also is responsible for budgets, overall production reports, and coordination of services with administrative support. May also manage the operation of photocopying, printing, mailing or graphics services.

J COMPENSATION MANAGER – Administers wage and salary plans for exempt and non-exempt personnel. Follows company pay philosophy in establishing pay procedures and approving salary adjustments. Devises new plans of compensation. Observes impact of trends in cost-of-living, area differential and wage negotiations on rate structures and ranges. Conducts wage and salary surveys to obtain data to support changes in policy, practice and rates of pay. Approves salary changes within certain limits and submits others for manage-

ment. Indoctrinates managers in wage and salary policies and procedures. Provides computer center with specifications and data to computerize pay data. Prepares payroll reports and complies with government wage and hour regulations. May be responsible for administering the employee benefit program.

K BENEFITS MANAGER – Responsible for the development, implementation and administration of all employee benefit programs. This includes all insured, trusteed, self-insured, payroll and self-administered benefit plans. Integrates benefits to avoid gaps and duplications, and ensures that the organization maintains a competitive position in the market place and remains in compliance with ERISA requirements and regulations.

L TRAINING AND DEVELOPMENT MANAGER – Analyzes organizational training needs, and designs and implements programs to meet those needs, as well as the needs of specific segments of the organization. Develops the necessary training manuals and aids to properly conduct such programs and ensure an adequate supply of trained manpower. Duties may also include training of the managerial staff.

M SALES MANAGER – Plans and coordinates sales programs for maximum sales volume and profitability. Conducts sales promotion staff meetings for long and short-range sales events. Participates in meetings to select lines or items of merchandise to promote and develop timing methods of promotion. Sets up schedules for sales volume and follows up to assure participation of other departments. Works with advertising department in preparing advertisement for newspapers and other media. Maintains balance in promotion between sales force, advertising and other forms of publicity, display and presentation. Develops sales budgets and forecasts and prepares operating reports.

N MANAGER-ADMINISTRATIVE SERVICES – Supervises administrative services including typing, stenography, reception, printing and/or duplicating, filing, mailing, messenger, distribution of office supplies and similar services. Negotiates the purchase of office supplies and equipment and contracts for service of office equipment. Supervises receiving and shipping functions for administrative department. Controls interoffice messenger and communications units maintaining directories and telephone systems. Conducts special studies to determine the equipment performance and costs and reviews new equipment with sales representatives. Coordinates with operating departments to establish new and modified existing systems for administrative services. Trains personnel to perform tasks and indoctrinates them on company policies and procedures. (Excludes positions with titles of Director or Vice-President.)

O BUILDING SERVICES MANAGER – Responsible for supervising the maintenance and repair of buildings, grounds, and equipment, and all related electrical and mechanical systems. Determines the most efficient and cost effective equipment or systems to purchase, and develops preventive maintenance schedules to ensure their continued efficient operation.

P WAREHOUSE MANAGER – Supervises the receiving, storing and delivery of material, equipment, merchandise and supplies. Assures the effective use of facilities for storing and distributing raw material and finished goods inventories. Provides for inspection of incoming material against order and specifications and arranges for return of defective material. Plans and coordinates the transfer of material from the warehouse. Arranges for periodic and special inventories. Maintains current transportation rate schedules and selects carriers, providing the best service. Handles loading and routing of trucks, routine services and maintenance of trucks.

Q PLANT MANAGER – Directs the manufacturing operations of fabricating, finishing, assembling and crating products. Develops manufacturing plans, maintains production schedules, quality, safety and cost standards, and maintains favorable labor relations. Supervises the alloation of material, manpower and equipment resources, identifying and reporting variances in efficiency, budget and indirect labor utilization. Advises managers of optimum material and parts levels, manufacturing processes and procedures. Provides supervisory training on labor contract provisions, company policies, establishes safety standards, and recommends or provides training courses. Prepares production, operating cost and budget reports.

R FOREMAN – Supervises an assigned work shift. Plans and schedules work to meet production schedules. Utilizes equipment and materials to meet defined quality standards in manufacturing products and assembling component parts. Maintains operation within established standards for cost, quality, labor, maintenance, scrap, safety, housekeeping, etc. Checks production for below standard performance and takes corrective action. Assigns employees to jobs, instructs them in performance of work, and familiarizes them with company rules and regulations. Maintains discipline and recommends transfer or discharge of employees. Contacts plant operations to correct operating and manufacturing mechanical problems.

S GENERAL FOREMAN – Supervises a production operation. Plans and schedules work to meet production schedules and makes efficient use of material, labor and equipment. Reviews production processes, assembly of component parts and equipment used to improve production standards. Directs workforce including discipline and application of performance and task standards. Assures adherence to operating standards as they affect equipment, production schedules, quality, labor and materials, budget plans and personnel. Coordinates the development, installation and evaluation of staff and service programs. Estimates manpower requirements and selects qualified employees.

T PURCHASING MANAGER – Directs the procurement of materials and supplies, selects reliable sources, approves purchase orders, controls prices and quality, and supervises purchasing personnel. Maintains contact with suppliers for information on factors affecting prices, availability and delivery of products. Locates and investigates potential supply sources, developing and maintaining favorable relations to secure maximum service. Supervises the negotiation of purchase contracts and develops schedules for delivery of products. Contacts production and engineering for development of new equipment, product specifications and the need for substitute materials. Visits vendors to investigate facilities, capacity and ability to meet quality requirements.

Salary Highlights
Percent of Change for Regions —
1985 to 1986

	Total U.S.	Eastern U.S.	East Central U.S.	West Central U.S.	Southern U.S.	Western U.S.	Canada
Accounting Manager	3.9	.8	3.3	3.9	7.7	10.5	.8
Auditing Manager	2.6	*	3.6	.0	8.9	7.4	*
Cost Accounting Manager	4.3	4.9	5.1	4.4	4.7	*	7.0
Payroll Manager	5.9	3.9	8.7	3.5	7.1	7.3	1.7
Credit & Collection Manager	4.2	.3	5.0	6.8	10.2	9.8	15.6
Personnel Director	2.4	2.4	1.6	4.7	2.9	.5	6.5
Employment Manager	3.4	.6	8.3	4.0	6.3	.0	*
Customer Service Manager	1.3	*	3.4	6.0	12.6	11.7	*
Word Processing Manager	6.2	6.0	7.6	4.7	10.6	7.5	*
Compensation Manager	4.8	*	6.5	4.5	6.5	12.8	*
Benefits Manager	5.3	4.1	1.2	10.8	8.3	7.5	22.7
Training & Development Manager	2.8	3.0	1.6	4.6	4.4	*	*
Sales Manager	*	*	*	4.4	4.5	2.6	8.3
Administrative Services Manager	3.2	6.2	6.8	2.2	*	*	3.5
Building Services Manager	1.5	2.1	2.9	4.1	*	4.7	4.1
Warehouse Manager	6.1	9.5	6.6	16.3	*	.6	3.0
Plant Manager	1.1	.7	.0	2.4	.2	2.7	*
Foreman	1.4	*	2.8	3.4	6.3	*	*
General Foreman	1.5	.6	3.2	*	3.1	*	*
Purchasing Manager	3.4	2.3	5.5	.3	5.7	1.4	3.3
TOTAL AVERAGE	**3.4**	**3.2**	**4.4**	**4.8**	**6.5**	**5.8**	**7.0**

* Percent invalid due to substantial change in sample.

Salary Highlights

Percent of Change by Type of Business — 1985 to 1986 (U.S. Only)

	All Business Types	Manufacturing Processing	Banking Insurance Financial	Retail Wholesale Sales & Distribution	Utilities	All Others
Accounting Manager	3.9	1.9	6.1	8.6	2.3	3.7
Auditing Manager	2.6	6.0	1.8	7.1	9.5	*
Cost Accounting Manager	4.3	4.1	4.5	10.6	7.6	5.4
Payroll Manager	5.9	3.8	7.3	18.1	4.5	3.8
Credit & Collection Manager	4.2	5.6	*	9.4	13.2	5.2
Personnel Director	2.4	2.4	2.1	*	5.3	3.2
Employment Manager	3.4	4.8	.9	*	5.6	*
Customer Service Manager	1.3	.0	*	8.9	3.4	3.1
Word Processing Manager	6.2	*	9.6	8.7	5.2	6.9
Compensation Manager	4.8	*	5.9	8.4	10.4	6.2
Benefits Manager	5.3	*	7.9	15.1	2.8	5.0
Training & Development Manager	2.8	*	7.0	13.5	3.9	*
Sales Manager	*	1.1	*	5	3.8	*
Administrative Services Manager	3.2	1.5	.0	8.5	3	3.1
Building Services Manager	1.5	4.5	5.5	3.7	9.8	*
Warehouse Manager	6.1	2.3	*	6.9	12.6	18.2
Plant Manager	1.1	.2	*	*	9.2	9.9
Foreman	1.4	1.0	*	6.7	13.9	*
General Foreman	1.5	1.5	*	*	8.4	*
Purchasing Manager	3.4	1.9	6.1	6.8	9.6	1.8
TOTAL AVERAGE	**3.4**	**2.7**	**5.0**	**9.0**	**7.1**	**5.8**

* Percent invalid due to substantial change in sample.

Compensation-Related Information — Regional

	Total U.S.	Eastern U.S.	East Central U.S.	West Central U.S.	Southern U.S.	Western U.S.	Canada
Basis for Compensation Rates							
Internal evaluation	13	15	12	14	12	13	23
Market pricing	6	6	5	4	8	5	3
Combination of both	77	75	78	78	76	79	68
Type of Salary Increases Granted to Exempt Employees							
Merit	54	53	61	52	55	47	21
General (inc. cost of living)	5	6	3	5	4	5	13
Longevity	1	1	1	—	—	2	—
Merit and general	27	28	23	27	25	31	54
Merit and longevity	6	7	5	6	6	5	1
General and longevity	2	1	1	3	2	4	5
Other	2	2	3	2	2	5	1
Incentive Programs for Exempt Employees							
Bonus	38	43	33	35	32	43	43
Stock options	10	11	7	10	11	9	9
Long-term incentives	6	6	4	6	7	7	3
None of above	52	47	57	56	53	53	48
Overtime Allowances for Exempt Employees							
Meal allowance	16	20	14	12	17	16	33
Transportation allowance	9	10	7	7	9	12	11
Compensatory time off	37	37	33	37	39	42	53
Bonus	8	8	8	7	5	10	15
Other	16	18	16	18	11	15	20
Merit Budgets in Percentages for 1986 — Approved	5.4	5.5	5.4	5.3	5.4	5.4	4.3
Merit Budgets in Percentages for 1987 — Planned	5.2	5.3	5.2	5.1	5.2	5.2	4.3

Figures reported in percentages

Compensation-Related Information — Type of Business (U.S. Only)

	All Business Types	Manufacturing Processing	Banking Insurance Financial	Retail Wholesale Sales & Distribution	Utilities	All Others
Basis for Compensation Rates						
Internal evaluation	13	13	11	14	11	15
Market pricing	6	6	6	6	4	5
Combination of both	77	72	82	79	85	70
Type of Salary Increases Granted to Exempt Employees						
Merit	54	61	69	54	60	39
General (inc. cost of living)	5	5	2	4	1	6
Longevity	1	1	—	—	1	1
Merit and general	27	26	21	28	28	29
Merit and longevity	6	4	5	9	1	8
General and longevity	2	1	1	2	2	4
Other	2	1	1	2	6	4
Incentive Programs for Exempt Employees						
Bonus	38	47	32	62	18	27
Stock options	10	13	10	10	13	5
Long-term incentives	6	5	5	8	5	6
None of above	52	45	59	30	68	60
Overtime Allowances for Exempt Employees						
Meal allowance	16	10	33	10	38	13
Transportation allowance	9	6	10	9	12	11
Compensatory time off	37	32	36	34	45	43
Bonus	8	8	6	13	2	7
Other	16	21	10	13	18	15
Merit Budgets in Percentages for 1986 — Approved	5.4	5.1	5.5	5.5	5.5	5.4
Merit Budgets in Percentages for 1987 — Planned	5.2	4.9	5.2	5.2	5.2	5.2

Figures reported in percentages

Overall Salaries by Position
1985 and 1986
U.S. Summary

	1986	1985	% of Change
Accounting Manager	$37,700	$36,300	+3.9
Auditing Manager	39,700	38,700	+2.6
Cost Accounting Manager	34,100	32,700	+4.3
Payroll Manager	28,800	27,200	+5.9
Credit & Collection Manager	32,100	30,800	+4.2
Personnel Director	42,500	41,500	+2.4
Employment Manager	33,100	32,000	+3.4
Customer Service Manager	31,500	31,100	+1.3
Word Processing Manager	27,300	25,700	+6.2
Compensation Manager	37,500	35,800	+4.8
Benefits Manager	36,100	34,300	+5.3
Training & Development Manager	37,300	36,300	+2.8
Sales Manager	43,200	43,300	
Administrative Services Manager	32,500	31,500	+3.2
Building Services Manager	34,100	33,600	+1.5
Warehouse Manager	31,200	29,400	+6.1
Plant Manager	46,200	45,700	+1.1
Foreman	29,600	29,200	+1.4
General Foreman	33,900	33,400	+1.5
Purchasing Manager	36,900	35,700	+3.4

	ACCOUNTING MANAGER	AUDITING MANAGER	COST ACCOUNTING MANAGER	PAYROLL MANAGER	CREDIT & COLLECTION MANAGER	PERSONNEL DIRECTOR	EMPLOYMENT MANAGER	CUSTOMER SERVICE MANAGER	WORD PROCESSING MANAGER	COMPENSATION MANAGER	BENEFITS MANAGER	TRAINING & DEVELOPMENT MGR.	SALES MANAGER	MANAGER, ADMIN. SERVICES	BUILDING SERVICES MANAGER	WAREHOUSE MANAGER	PLANT MANAGER	FOREMAN	GENERAL FOREMAN	PURCHASING MANAGER
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T

(AMOUNT IN THOUSANDS OF DOLLARS)

TOTAL UNITED STATES

TOTAL ALL TYPES OF BUSINESS	JOB CATEGORY																			
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	37.7	39.7	34.1	28.8	32.1	42.5	33.1	31.5	27.3	37.5	36.1	37.3	43.2	32.5	34.1	31.2	46.2	29.5	33.9	36.2
FIRST QUARTILE	30.5	32.5	27.5	21.5	24.5	33.5	25.5	23.5	22.5	29.5	28.5	28.5	34.5	23.5	27.5	24.5	38.0	25.5	29.5	28.5
MEDIAN	36.5	40.0	32.5	26.5	30.5	42.0	31.5	30.5	26.5	35.5	34.5	36.5	42.0	29.5	32.5	30.5	46.0	28.5	33.5	35.5
THIRD QUARTILE	44.0	46.0	40.0	34.5	38.0	50.5	38.0	38.0	29.5	44.0	42.0	44.0	53.5	38.0	40.0	36.5	57.5	33.5	37.0	44.0
NO. COMPANIES	1481	513	512	785	631	1302	536	692	332	350	363	468	765	707	761	540	655	715	268	1064
NO. EMPLOYEES	1904	659	650	833	768	1358	591	1028	498	358	370	498	1699	900	1030	455	1085	7923	2159	1239

CANADA

TOTAL ALL TYPES OF BUSINESS	JOB CATEGORY																			
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	39.2	43.0	36.2	30.1	37.0	47.7	35.5	30.4	29.1	40.4	45.4	40.6	44.4	41.0	40.4	34.2	45.4	31.3	36.8	38.1
FIRST QUARTILE	33.5	38.0	33.5	22.5	30.5	38.0	29.5	24.5	23.5	32.5	40.0	29.5	38.0	34.5	31.5	26.5	38.0	28.5	34.5	32.5
MEDIAN	38.0	44.0	36.5	27.5	35.5	50.5	34.5	25.5	27.5	42.0	44.0	42.0	44.0	42.0	40.0	36.5	48.0	31.5	36.5	38.0
THIRD QUARTILE	44.0	50.5	40.0	34.5	46.0	57.5	42.0	40.0	35.5	48.0	50.5	48.0	50.5	46.0	50.5	38.0	53.5	35.5	40.0	44.0
NO. COMPANIES	55	10	18	29	25	38	13	12	5	11	6	10	36	24	15	16	35	35	26	43
NO. EMPLOYEES	62	11	21	32	27	40	13	14	5	11	6	12	67	36	18	23	69	285	51	46

ACCOUNTING MANAGER	AUDITING MANAGER	COST ACCOUNTING MANAGER	PAYROLL MANAGER	CREDIT & COLLECTION MANAGER	PERSONNEL DIRECTOR	EMPLOYMENT MANAGER	CUSTOMER SERVICE MANAGER	WORD PROCESSING MANAGER	COMPENSATION MANAGER	BENEFITS MANAGER	TRAINING & DEVELOPMENT MGR.	SALES MANAGER	MANAGER, ADMIN. SERVICES	BUILDING SERVICES MANAGER	WAREHOUSE MANAGER	PLANT MANAGER	FOREMAN	GENERAL FOREMAN	PURCHASING MANAGER
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T

(AMOUNT IN THOUSANDS OF DOLLARS)

EASTERN UNITED STATES

TOTAL ALL TYPES OF BUSINESS	JOB CATEGORY																			
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	36.7	37.6	32.3	29.0	30.3	42.2	32.5	30.1	26.7	36.8	35.9	37.8	43.9	30.7	34.5	31.1	45.0	28.7	33.6	36.2
FIRST QUARTILE	29.5	30.5	26.5	20.5	22.5	32.5	26.5	21.5	23.5	29.5	28.5	29.5	34.5	23.5	29.5	24.5	38.0	24.5	25.5	27.5
MEDIAN	35.5	36.5	30.5	26.5	28.5	42.0	32.5	28.5	26.5	34.5	34.5	38.0	44.0	26.5	32.5	28.5	44.0	28.5	32.5	34.5
THIRD QUARTILE	42.0	44.0	36.5	35.5	35.5	50.5	38.0	34.5	26.5	42.0	40.0	44.0	53.5	36.5	38.0	35.5	53.5	32.5	34.0	42.0
NO. COMPANIES	543	172	180	266	244	462	175	285	118	112	127	146	309	243	273	241	275	304	215	391
NO. EMPLOYEES	663	209	269	289	331	494	188	452	269	115	131	154	636	349	354	295	413	2661	765	458

EAST CENTRAL UNITED STATES

TOTAL ALL TYPES OF BUSINESS	JOB CATEGORY																			
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	37.9	40.1	36.8	30.0	33.7	43.3	35.1	33.4	28.4	37.7	35.1	37.3	41.5	34.6	35.2	33.9	46.6	29.9	35.2	38.9
FIRST QUARTILE	30.5	34.5	31.5	22.5	26.5	33.5	28.5	25.5	21.5	30.5	26.5	30.5	32.5	26.5	27.5	26.5	38.0	25.5	29.5	31.5
MEDIAN	38.0	40.0	35.5	29.5	32.5	42.0	34.5	32.5	25.5	38.0	34.5	36.5	42.0	33.5	34.5	32.5	46.0	29.5	35.5	38.0
THIRD QUARTILE	44.0	46.0	42.0	35.5	40.0	53.5	42.0	40.0	31.5	44.0	40.0	46.0	50.5	40.0	42.0	40.0	57.5	33.5	43.0	44.0
NO. COMPANIES	317	106	130	180	136	287	132	147	55	86	80	105	158	131	173	138	156	176	137	252
NO. EMPLOYEES	397	135	137	181	154	293	139	202	63	87	80	114	362	150	206	173	260	2486	540	290

WEST CENTRAL UNITED STATES

TOTAL ALL TYPES OF BUSINESS	JOB CATEGORY																			
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	37.4	38.1	33.2	26.5	31.6	42.6	31.5	31.9	26.6	35.0	35.8	36.5	42.7	32.1	33.3	32.2	47.2	30.1	32.4	36.1
FIRST QUARTILE	29.5	30.5	28.5	20.5	24.5	34.5	23.5	21.5	20.5	26.5	27.5	27.5	33.5	24.5	27.5	25.5	40.0	26.5	25.5	28.5
MEDIAN	36.5	35.5	32.5	24.5	30.5	42.0	29.5	30.5	24.5	32.5	35.5	34.5	42.0	30.5	31.5	33.5	46.0	30.5	33.5	35.5
THIRD QUARTILE	44.0	46.0	38.0	32.5	36.5	50.5	38.0	36.5	31.5	40.0	44.0	46.0	50.5	38.0	38.0	38.0	57.5	33.5	38.0	42.0
NO. COMPANIES	247	89	89	140	105	219	102	108	72	51	54	82	116	113	135	85	94	108	76	165
NO. EMPLOYEES	309	105	122	140	120	232	113	149	76	51	54	87	233	126	145	159	197	1404	368	192

SOUTHERN UNITED STATES

TOTAL ALL TYPES OF BUSINESS	JOB CATEGORY																			
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	39.3	41.8	36.0	28.8	34.5	42.2	32.3	32.2	28.1	39.2	36.6	37.6	44.4	33.5	32.5	28.1	47.5	30.4	33.1	37.4
FIRST QUARTILE	31.5	34.5	29.5	19.5	28.5	33.5	24.5	23.5	22.5	30.5	23.5	28.5	34.5	24.5	26.5	21.5	36.5	25.5	27.5	28.5
MEDIAN	38.0	40.0	34.5	25.5	33.5	42.0	30.5	29.5	25.5	38.0	36.5	38.0	44.0	30.5	30.5	27.5	48.0	28.5	31.5	35.5
THIRD QUARTILE	46.0	48.0	42.0	35.5	40.0	50.5	36.5	38.0	31.5	46.0	42.0	44.0	57.5	40.0	36.5	31.5	57.5	34.5	34.0	44.0
NO. COMPANIES	237	107	82	144	101	207	95	113	58	71	77	101	115	132	137	120	84	95	70	176
NO. EMPLOYEES	346	154	83	166	114	221	118	163	60	75	80	109	295	163	278	245	125	1120	254	212

WESTERN UNITED STATES

TOTAL ALL TYPES OF BUSINESS	JOB CATEGORY																			
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	38.9	43.6	34.8	29.6	34.6	42.5	37.1	33.4	30.2	39.7	38.8	36.3	42.8	34.0	37.8	33.8	45.6	30.7	34.2	35.9
FIRST QUARTILE	31.5	38.0	25.5	23.5	23.5	32.5	29.5	24.5	22.5	31.5	28.5	29.5	38.0	25.5	29.5	26.5	35.5	25.5	24.5	26.5
MEDIAN	38.0	44.0	30.5	29.5	32.5	42.0	35.5	31.5	26.5	38.0	34.5	35.5	42.0	29.5	35.5	32.5	44.0	28.5	34.5	35.5
THIRD QUARTILE	46.0	44.0	42.0	32.5	40.0	50.5	46.0	38.0	33.5	46.0	48.0	40.0	48.0	40.0	42.0	40.0	57.5	36.5	40.0	44.0
NO. COMPANIES	137	39	31	55	45	127	32	39	29	30	25	34	67	88	43	56	46	33	30	32
NO. EMPLOYEES	202	66	39	57	49	128	33	62	30	30	25	34	173	110	46	73	94	232	127	87

Summary Of Annual Salary Levels For Management Positions In the United States

A	B	C	D	E	F
ACCOUNTING MANAGER	AUDITING MANAGER	COST ACCOUNTING MANAGER	PAYROLL MANAGER	CREDIT & COLLECTION MANAGER	PERSONNEL DIRECTOR

This chart summarizes the average salary levels for all of the participating companies in the United States. The data reflects the total number of employees reported at various levels of annual base compensation.

An "A" has been placed to the left of the number of employees that fall in the salary level representing the average annual salary for all employees in the management positions surveyed.

For example, by referring to the chart you can determine that of the 1,358 Personnel Directors reported, 74 earned a salary of $41,001 to $43,000 and the average salary of $42,500 is within this range. This theory can be applied to interpret the salaries for each position in the survey.

For easy reference, the shaded figures for each position indicate the number of employees by consecutive salary levels which represent the range from the first quartile to the third quartile inclusively. (The middle 50 percent.)

Looking at the position of Benefits Manager, the shaded area covers the salaries between $28,001 to $43,000 and the average salary of $36,100 is between the range of $36,001 and $37,000. The first quartile rate of $28,500 is within the $28,001 to $29,000 group and the third quartile rate of $42,000 is within the $41,001 to $43,000 group.

This procedure can be applied to each position in the survey.

ANNUAL SALARY LEVEL	A	B	C	D	E	F
UNDER-20000	39	11	13	165	68	22
20001-21000	18	6	8	37	46	16
21001-22000	22	5	13	45	22	8
22001-23000	28	4	5	42	23	21
23001-24000	22	5	19	28	27	18
24001-25000	41	9	18	45	19	19
25001-26000	56	24	21	34	30	21
26001-27000	44	10	39	33	31	22
27001-28000	53	14	62	36	25	27
28001-29000	56	5	19	A 21	38	22
29001-30000	70	14	34	28	34	41
30001-31000	73	18	25	31	25	31
31001-32000	66	20	25	22	32	34
32001-33000	73	23	35	29	A 31	33
33001-34000	66	22	24	15	30	41
34001-35000	87	36	A 30	18	30	49
35001-36000	87	21	26	25	28	40
36001-37000	77	28	20	16	30	34
37001-39000	A 151	50	44	38	35	78
39001-41000	133	A 57	42	44	33	72
41001-43000	120	39	30	18	24	A 74
43001-45000	105	71	22	16	26	84
45001-47000	77	32	16	14	16	71
47001-49000	78	33	9	15	18	64
49001-52000	83	35	22	8	16	81
52001-55000	52	20	5	4	10	71
55001-60000	51	29	13	3	11	84
60001-OVER	66	27	8	3	10	180
TOTAL EMPLOYEES	1904	669	650	833	768	1358

EMPLOYMENT MANAGER	CUSTOMER SERVICE MANAGER	WORD PROCESSING MANAGER	COMPENSATION MANAGER	BENEFITS MANAGER	TRAINING & DEVELOPMENT MGR.	SALES MANAGER	MANAGER, ADMIN. SERVICES	BUILDING SERVICES MANAGER	WAREHOUSE MANAGER	PLANT MANAGER	FOREMAN	GENERAL FOREMAN	PURCHASING MANAGER
G	H	I	J	K	L	M	N	O	P	Q	R	S	T

(AMOUNT IN THOUSANDS OF DOLLARS)

NUMBER OF EMPLOYEES BY JOB RATE

G	H	I	J	K	L	M	N	O	P	Q	R	S	T	TOTAL NUMBER OF EMPLOYEES
50	130	62	7	17	20	52	63	38	91	1	332	109	45	1335
24	76	31	5	6	10	13	59	19	30	3	174	19	23	623
6	21	29	1	5	4	21	24	19	36	1	194	18	24	519
15	27	21	2	6	3	11	30	17	34	2	246	39	23	602
13	32	31	8	14	6	21	65	23	37	2	520	38	26	955
23	42	27	8	10	18	51	31	25	41	7	399	60	28	921
18	45	24	13	13	15	27	41	47	33	6	579	51	30	1138
20	30	118	14	12	13	13	47	36	47	5	481	62	33	1113
20	31	A 17	7	8	24	21	34	44	39	11	528	95	48	1144
28	29	10	8	17	16	15	31	43	38	11	512	108	39	1060
27	45	12	20	12	16	24	32	61	33	16	A 524	75	37	1155
30	38	13	15	8	12	37	36	53	57	13	467	127	41	1150
23	A 42	15	13	15	13	23	23	50	A 38	20	396	128	48	1046
29	39	10	16	14	18	33	A 24	50	39	27	380	116	36	1055
A 18	33	12	10	14	18	43	28	51	41	24	358	A 95	48	991
22	35	8	20	20	19	40	28	A 50	32	26	301	118	49	1020
17	41	6	16	17	17	58	25	36	41	30	351	93	53	1024
22	25	5	14	A 13	17	30	24	46	27	35	292	115	A 51	911
41	54	9	A 23	17	A 37	81	44	61	45	71	300	178	91	1448
21	43	12	24	26	36	129	32	56	58	91	201	135	76	1321
34	33	4	20	14	25	111	27	40	32	73	136	132	80	1066
23	32	2	9	16	26	A 115	23	34	18	60	118	90	51	941
15	24	3	14	9	25	75	23	35	19	A 57	70	56	55	705
15	20	4	15	14	10	79	22	25	13	52	29	41	34	590
14	12	5	21	16	27	144	20	28	11	86	17	29	47	722
7	9	2	10	14	19	94	16	16	7	78	6	22	28	490
9	22	1	12	11	17	113	20	16	9	112	1	15	46	605
7	18	5	13	11	17	225	28	11	9	164	1	11	49	863
591	1028	493	358	370	498	1699	900	1030	955	1086	7903	2185	1239	26522

	ACCOUNTING MANAGER	AUDITING MANAGER	COST ACCOUNTING MANAGER	PAYROLL MANAGER	CREDIT & COLLECTION MANAGER	PERSONNEL DIRECTOR	EMPLOYMENT MANAGER	CUSTOMER SERVICE MANAGER	WORD PROCESSING MANAGER	COMPENSATION MANAGER	BENEFITS MANAGER	TRAINING & DEVELOPMENT MGR.	SALES MANAGER	MANAGER, ADMIN. SERVICES	BUILDING SERVICES MANAGER	WAREHOUSE MANAGER	PLANT MANAGER	FOREMAN	GENERAL FOREMAN	PURCHASING MANAGER
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T

(AMOUNT IN THOUSANDS OF DOLLARS)

TOTAL U.S. – Salaries by Type of Business

MANUFACTURING/PROCESSING	JOB CATEGORY																			
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	38.4	42.3	35.6	29.8	34.2	42.4	34.9	33.0	29.1	39.8	37.3	41.1	47.3	38.5	37.3	31.6	46.5	29.5	34.6	38.5
FIRST QUARTILE	31.5	35.5	29.5	22.5	26.5	33.5	28.5	25.5	21.5	32.5	28.5	34.5	40.0	25.5	31.5	25.5	34.0	25.5	27.5	31.5
MEDIAN	38.0	42.0	34.5	28.5	33.5	42.0	33.5	31.5	25.5	40.0	36.5	40.0	48.0	33.5	36.5	30.5	46.0	28.5	33.5	38.0
THIRD QUARTILE	44.0	48.0	40.0	35.5	40.0	50.5	40.0	38.0	31.5	46.0	44.0	46.0	57.5	40.0	44.0	35.5	57.5	33.5	43.0	44.5
NO. COMPANIES	503	110	277	235	278	459	146	332	52	84	112	94	377	177	235	288	537	526	469	498
NO. EMPLOYEES	585	114	298	236	302	471	152	399	54	84	113	99	772	190	259	366	879	6669	1055	614

BANKING/INSURANCE/FINANCIAL	JOB CATEGORY																			
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	38.4	38.8	34.9	28.1	28.5	43.0	32.5	29.9	27.4	36.0	35.5	35.4	39.6	33.3	32.5	27.5	49.8	33.3	36.4	31.1
FIRST QUARTILE	30.5	33.5	28.5	21.5	22.5	32.5	25.5	22.5	21.5	29.5	26.5	27.5	29.5	26.5	26.5	23.5	46.0	30.5	32.5	23.5
MEDIAN	36.5	38.0	33.5	25.5	26.5	44.0	31.5	28.5	26.5	35.5	34.5	36.5	40.0	31.5	31.5	26.5	53.5	33.5	38.0	29.5
THIRD QUARTILE	46.0	44.0	40.0	32.5	32.5	53.5	38.0	35.5	31.5	40.0	44.0	42.0	48.0	38.0	38.0	30.5	57.5	36.5	42.0	38.0
NO. COMPANIES	269	174	87	144	71	256	108	132	114	78	69	125	101	150	157	24	5	3	3	125
NO. EMPLOYEES	353	254	92	144	150	273	115	242	119	78	69	129	230	163	167	25	20	85	15	131

RETAIL/WHOLESALE SALES AND DISTRIBUTION	JOB CATEGORY																			
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	35.3	36.4	31.5	26.8	31.3	41.5	33.8	30.7	26.2	36.1	34.7	38.7	39.6	34.5	33.4	32.4	40.2	26.6	32.6	36.3
FIRST QUARTILE	29.5	29.5	23.5	19.5	23.5	30.5	20.5	21.5	22.5	29.5	24.5	32.5	27.5	25.5	26.5	25.5	31.5	23.5	26.5	28.5
MEDIAN	34.5	38.0	30.5	24.5	30.5	40.0	34.5	26.5	23.5	35.5	33.5	40.0	40.0	30.5	31.5	30.5	36.5	28.5	29.5	34.5
THIRD QUARTILE	40.0	42.0	36.5	30.5	34.5	50.5	42.0	35.5	27.5	40.0	40.0	44.0	50.5	42.0	40.0	38.0	50.5	33.5	35.5	42.0
NO. COMPANIES	129	35	15	58	85	94	28	66	13	21	27	41	113	74	53	127	33	50	27	94
NO. EMPLOYEES	160	40	15	59	100	96	30	75	13	21	27	41	289	77	61	171	51	319	74	120

UTILITIES	JOB CATEGORY																			
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	44.3	48.5	41.0	39.4	38.6	53.4	41.3	39.4	34.2	48.9	44.8	44.8	43.3	39.7	40.5	36.6	51.3	38.5	37.6	46.9
FIRST QUARTILE	38.0	42.0	35.5	33.5	32.5	46.0	35.5	32.5	25.5	42.0	36.5	35.5	36.5	28.5	33.5	31.5	44.0	35.5	33.5	36.5
MEDIAN	44.0	50.5	42.0	40.0	36.5	57.5	38.0	38.0	32.5	50.5	40.0	46.0	42.0	40.0	38.0	36.5	53.5	36.5	40.0	48.0
THIRD QUARTILE	53.5	57.5	46.0	44.0	44.0	62.5	48.0	44.0	44.0	53.5	53.5	53.5	44.0	46.0	46.0	40.0	62.5	44.0	44.0	57.5
NO. COMPANIES	56	42	19	46	35	50	35	42	20	33	26	42	14	31	39	39	12	22	15	58
NO. EMPLOYEES	90	50	20	49	38	50	36	81	25	33	29	43	52	45	46	68	24	382	95	60

ALL OTHER TYPES OF BUSINESS	JOB CATEGORY																			
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	36.6	37.9	31.1	27.3	30.6	41.5	31.0	28.2	26.3	34.5	33.7	34.6	39.7	30.1	32.3	29.3	44.3	27.3	30.2	36.6
FIRST QUARTILE	29.5	30.5	26.5	19.5	22.5	32.5	24.5	20.5	22.5	28.5	26.5	27.5	30.5	22.5	26.5	22.5	33.5	23.5	22.5	27.5
MEDIAN	35.5	36.5	27.5	24.5	28.5	42.0	29.5	24.5	26.5	32.5	31.5	33.5	38.0	26.5	30.5	27.5	44.0	26.5	30.5	33.5
THIRD QUARTILE	42.0	44.0	34.5	32.5	36.5	50.5	36.5	33.5	26.5	38.0	38.0	40.0	48.0	34.5	36.5	35.5	53.5	30.5	35.5	40.0
NO. COMPANIES	523	152	114	301	161	442	219	119	133	136	129	165	159	274	277	162	68	115	72	292
NO. EMPLOYEES	715	211	225	344	177	467	258	230	287	142	132	185	355	424	497	325	108	1048	346	313

	ACCOUNTING MANAGER	AUDITING MANAGER	COST ACCOUNTING MANAGER	PAYROLL MANAGER	CREDIT & COLLECTION MANAGER	PERSONNEL DIRECTOR	EMPLOYMENT MANAGER	CUSTOMER SERVICE MANAGER	WORD PROCESSING MANAGER	COMPENSATION MANAGER	BENEFITS MANAGER	TRAINING & DEVELOPMENT MGR.	SALES MANAGER	MANAGER ADMIN. SERVICES	BUILDING SERVICES MANAGER	WAREHOUSE MANAGER	PLANT MANAGER	FOREMAN	GENERAL FOREMAN	PURCHASING MANAGER
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T

(AMOUNT IN THOUSANDS OF DOLLARS)

EASTERN U.S. — Salaries by Type of Business

MANUFACTURING/PROCESSING — JOB CATEGORY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	37.8	41.4	34.4	28.1	32.3	41.5	32.8	32.4	25.5	38.6	37.1	39.5	47.8	34.2	37.7	31.5	40.4	29.0	33.1	36.7
FIRST QUARTILE	33.5	33.5	28.5	21.5	25.5	32.5	27.5	29.5	20.5	29.5	25.5	32.5	40.0	28.5	31.5	29.5	35.0	28.5	29.5	28.5
MEDIAN	38.0	42.0	33.5	25.5	31.5	40.0	32.5	31.5	22.5	35.5	32.5	40.0	44.0	32.5	36.5	29.5	44.0	28.0	32.5	35.5
THIRD QUARTILE	42.5	46.0	40.0	33.5	38.0	50.5	38.0	38.0	28.5	44.0	44.0	44.0	57.5	40.0	44.0	39.5	51.5	32.0	36.5	42.0
NO. COMPANIES	227	40	117	95	124	200	58	156	22	29	45	54	183	72	103	124	243	29	100	221
NO. EMPLOYEES	261	41	122	95	136	207	61	184	27	29	45	56	340	74	113	144	369	2111	665	221

BANKING/INSURANCE/FINANCIAL — JOB CATEGORY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	36.3	36.6	34.0	28.5	27.1	43.5	32.4	27.8	27.4	38.4	34.2	35.9	54.2	33.2	33.0	36.8				32.5
FIRST QUARTILE	29.5	32.5	27.5	20.5	21.5	29.5	28.5	24.5	23.5	29.5	26.5	27.5	34.5	26.5	25.5	22.5				29.5
MEDIAN	34.5	35.5	32.5	25.5	25.5	44.0	32.5	26.5	28.5	32.5	32.5	35.5	39.5	30.5	32.5	29.5				31.5
THIRD QUARTILE	42.0	42.0	40.0	33.5	28.5	57.5	38.0	31.5	31.5	36.5	35.5	42.0	42.0	36.5	36.5	32.5				38.0
NO. COMPANIES	77	61	27	46	26	74	37	43	34	30	25	46	32	33	53	19				43
NO. EMPLOYEES	100	77	30	46	95	83	42	116	40	30	25	47	118	33	57	19				44

RETAIL/WHOLESALE SALES AND DISTRIBUTION — JOB CATEGORY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	34.2	33.0	40.3	26.1	28.8	41.3	32.0	28.3	23.5	36.5	27.7	37.2	42.8	34.1	32.5	32.5	37.4	25.4	31.2	37.1
FIRST QUARTILE	28.5	25.5	26.5	19.5	19.5	30.5	20.5	20.5	19.5	24.5	19.5	32.5	35.5	25.5	21.5	23.5	28.5	19.5	23.5	28.5
MEDIAN	33.5	29.5	35.5	21.5	27.5	40.0	30.5	26.5	23.5	38.0	28.5	38.0	40.0	30.5	30.5	27.5	34.5	25.5	29.5	36.5
THIRD QUARTILE	40.0	38.0	36.5	31.5	33.5	50.5	42.0	34.5	27.5	40.0	33.5	42.0	50.5	42.0	40.0	40.0	46.0	28.5	32.5	44.0
NO. COMPANIES	49	10	4	18	37	36	7	31	3	7	10	13	43	31	20	49	13	19	13	32
NO. EMPLOYEES	55	10	4	18	40	36	7	35	3	7	10	13	44	34	21	54	17	37	26	34

UTILITIES — JOB CATEGORY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	49.8	49.6		41.9	40.3	53.0	43.2	41.1	39.8	51.7	49.4	57.7	47.7	40.2	40.5	41.3		34.1	39.5	46.2
FIRST QUARTILE	34.5	46.0		36.5	32.5	35.5	38.0	34.5	33.5	42.0	35.5	57.5	33.5	31.5	38.0	35.5		40.0	44.0	29.5
MEDIAN	57.5	48.0		40.0	36.5	57.5	38.0	40.0	34.5	57.5	53.5	57.5	50.5	42.0	39.0	38.0		40.0	44.0	46.0
THIRD QUARTILE	62.5	57.5		50.5	44.0	62.5	44.0	44.0	48.0	57.5	57.5	57.5	62.5	46.0	46.0	42.0		40.0	44.0	52.5
NO. COMPANIES	10	9		9	8	12	8	14	5	7	6	5	4	9	9	8		4	2	11
NO. EMPLOYEES	11	9		9	11	12	8	30	5	7	8	5	6	15	9	14		37	22	11

ALL OTHER TYPES OF BUSINESS — JOB CATEGORY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	35.5	35.7	29.1	29.1	29.9	41.8	30.7	25.3	26.4	35.3	35.2	36.7	42.8	27.6	32.6	30.0	45.6	27.2	35.7	34.2
FIRST QUARTILE	27.5	26.5	26.5	20.5	22.5	32.5	24.5	20.5	24.5	29.5	29.5	28.5	33.5	20.5	27.5	23.5	33.5	23.5	30.5	27.5
MEDIAN	34.5	34.5	27.5	28.5	27.5	42.0	30.5	20.5	26.5	33.5	34.5	36.5	40.0	23.5	31.5	26.5	48.0	25.5	34.5	32.5
THIRD QUARTILE	40.0	40.0	29.5	38.0	34.5	48.0	35.5	30.5	26.5	38.0	40.0	44.0	50.5	32.5	35.5	33.5	57.5	31.5	40.0	40.0
NO. COMPANIES	178	52	30	98	49	140	65	43	42	39	41	48	47	98	88	50	19	39	21	84
NO. EMPLOYEES	233	72	111	121	53	146	70	87	199	42	42	53	78	193	157	58	30	422	71	71

	ACCOUNTING MANAGER	AUDITING MANAGER	COST ACCOUNTING MANAGER	PAYROLL MANAGER	CREDIT & COLLECTION MANAGER	PERSONNEL DIRECTOR	EMPLOYMENT MANAGER	CUSTOMER SERVICE MANAGER	WORD PROCESSING MANAGER	COMPENSATION MANAGER	BENEFITS MANAGER	TRAINING & DEVELOPMENT MGR.	SALES MANAGER	MANAGER, ADMIN. SERVICES	BUILDING SERVICES MANAGER	WAREHOUSE MANAGER	PLANT MANAGER	FOREMAN	GENERAL FOREMAN	PURCHASING MANAGER
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T

(AMOUNT IN THOUSANDS OF DOLLARS)

EAST CENTRAL U.S. – Salaries by Type of Business

MANUFACTURING/PROCESSING — JOB CATEGORY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	34.5	43.1	37.2	32.6	36.9	43.6	36.5	34.5	35.1	39.3	35.2	42.3	46.0	34.5	35.9	35.1	47.3	29.8	35.6	40.5
FIRST QUARTILE	31.5	38.0	31.5	27.5	30.5	35.5	29.5	27.5	23.5	36.5	27.5	35.5	36.5	25.5	33.5	27.5	38.0	25.5	30.5	34.5
MEDIAN	38.0	42.0	36.5	31.5	36.5	42.0	36.5	33.5	29.5	40.0	35.5	40.0	44.0	33.5	40.0	32.5	46.0	29.5	35.5	40.0
THIRD QUARTILE	44.0	48.0	40.0	38.0	44.0	53.5	42.0	40.0	40.0	46.0	42.0	50.5	53.5	42.0	46.0	42.0	57.5	33.5	40.0	46.0
NO. COMPANIES	124	32	78	66	62	117	50	78	10	25	27	27	89	39	59	72	125	126	103	127
NO. EMPLOYEES	154	33	84	67	67	116	52	44	11	25	27	29	205	47	69	83	204	2012	505	157

BANKING/INSURANCE/FINANCIAL — JOB CATEGORY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	34.9	34.7	38.4	29.2	27.4	43.1	34.9	34.2	27.5	37.3	33.6	35.6	43.7	34.8	32.9	27.8				31.5
FIRST QUARTILE	30.5	34.5	31.5	21.5	22.5	30.5	27.5	25.5	20.5	32.5	25.5	24.5	38.0	28.5	23.5	20.5				22.5
MEDIAN	40.0	38.0	36.5	27.5	27.5	40.0	34.5	35.5	23.5	36.5	33.5	32.5	42.0	32.5	31.5	28.5				31.5
THIRD QUARTILE	46.0	44.0	46.0	36.5	32.5	57.5	40.0	40.0	31.5	42.0	40.0	46.0	50.5	40.0	38.0	29.5				36.5
NO. COMPANIES	50	35	16	27	15	46	26	24	14	16	19	25	19	31	29	4				20
NO. EMPLOYEES	54	42	16	27	26	46	27	41	15	16	19	28	22	34	31	4				20

RETAIL/WHOLESALE SALES AND DISTRIBUTION — JOB CATEGORY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	36.5	37.9	38.2	29.9	36.5	44.5	42.2	29.2	31.0	39.9	45.8	44.4	27.5	37.6	33.4	36.6	45.6	31.5	29.9	36.0
FIRST QUARTILE	31.5	31.5	33.5	20.5	31.5	31.5	34.5	22.5	26.5	35.5	40.0	40.0	19.5	30.5	24.5	29.5	33.5	26.5	24.5	30.5
MEDIAN	36.5	42.0	35.5	26.5	33.5	36.5	40.0	24.5	28.5	38.0	42.0	42.0	21.5	33.5	27.5	34.5	46.0	31.5	27.5	35.5
THIRD QUARTILE	40.0	44.0	38.0	36.5	42.0	62.5	48.0	34.5	38.0	42.0	53.5	46.0	30.5	46.0	42.0	44.0	57.5	36.5	36.5	40.0
NO. COMPANIES	21	9	5	14	13	20	8	12	3	8	6	8	17	11	10	22	10	14	10	27
NO. EMPLOYEES	36	11	5	14	14	21	8	13	3	8	6	8	71	11	13	33	15	86	35	34

UTILITIES — JOB CATEGORY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	47.3	43.8	40.5	40.2	39.3	57.4	38.1	40.7	31.6	47.1		41.4			38.0	35.7	52.0	35.9	39.5	52.0
FIRST QUARTILE	44.0	40.0	38.0	35.5	35.5	50.5	34.5	21.5	25.5	44.0		31.5			33.5	32.5	44.0	35.5	34.5	46.0
MEDIAN	46.0	44.0	42.0	42.0	38.0	62.5	35.5	42.0	25.5	48.0		38.0			36.5	35.5	53.5	35.5	36.5	50.5
THIRD QUARTILE	57.5	50.5	42.0	46.0	44.0	62.5	44.0	62.5	36.5	50.5		50.5			42.0	38.0	62.5	36.5	42.0	62.5
NO. COMPANIES	10	6	5	10	8	8	5	9	6	7		8			10	8	4	6	6	11
NO. EMPLOYEES	13	6	5	10	6	8	6	11	11	7		8			15	20	7	132	37	11

ALL OTHER TYPES OF BUSINESS — JOB CATEGORY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	35.8	38.2	32.9	26.2	30.0	41.8	31.9	29.4	23.8	33.4	33.0	32.7	41.9	33.4	32.6	27.9	42.3	26.8	32.1	35.0
FIRST QUARTILE	27.5	33.5	26.5	19.5	22.5	32.5	24.5	22.5	19.5	29.5	26.5	24.5	32.5	24.5	25.5	21.5	32.5	24.5	27.5	27.5
MEDIAN	34.5	38.0	31.5	24.5	30.5	40.0	29.5	29.5	22.5	32.5	31.5	32.5	44.0	30.5	32.5	26.5	40.0	26.5	32.5	32.5
THIRD QUARTILE	42.0	44.0	40.0	30.5	35.5	50.5	38.0	31.5	26.5	36.5	36.5	38.0	48.0	38.0	38.0	31.5	50.5	28.5	35.5	40.0
NO. COMPANIES	108	30	26	63	38	96	43	24	22	30	26	37	31	48	65	32	16	30	18	67
NO. EMPLOYEES	116	43	27	63	39	100	46	43	23	31	26	41	62	56	78	33	33	256	63	68

	ACCOUNTING MANAGER	AUDITING MANAGER	COST ACCOUNTING MANAGER	PAYROLL MANAGER	CREDIT & COLLECTION MANAGER	PERSONNEL DIRECTOR	EMPLOYMENT MANAGER	CUSTOMER SERVICE MANAGER	WORD PROCESSING MANAGER	COMPENSATION MANAGER	BENEFITS MANAGER	TRAINING & DEVELOPMENT MGR.	SALES MANAGER	MANAGER, ADMIN. SERVICES	BUILDING SERVICES MANAGER	WAREHOUSE MANAGER	PLANT MANAGER	FOREMAN	GENERAL FOREMAN	PURCHASING MANAGER
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T

(AMOUNT IN THOUSANDS OF DOLLARS)

WEST CENTRAL U.S. — Salaries by Type of Business

MANUFACTURING/PROCESSING

JOB CATEGORY	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	38.5	41.8	35.3	28.3	33.2	44.0	39.4	33.9	29.0	40.4	39.0	40.9	49.3	34.6	35.7	31.1	46.8	30.1	36.4	39.3
FIRST QUARTILE	32.5	33.5	28.5	21.5	26.5	34.5	32.3	28.5	21.5	34.5	33.5	34.5	42.0	25.5	30.5	25.5	38.0	26.5	31.5	33.5
MEDIAN	36.5	40.0	34.5	26.5	34.5	44.0	40.0	33.5	26.5	36.5	40.0	40.0	50.5	33.5	35.5	30.5	44.0	30.5	35.5	38.0
THIRD QUARTILE	46.0	50.5	40.0	32.5	38.0	53.5	42.0	38.0	38.0	48.0	44.0	46.0	53.5	40.0	40.0	34.5	57.5	33.5	40.0	46.0
NO. COMPANIES	67	23	46	40	51	59	22	50	11	14	22	19	46	30	38	36	75	75	57	65
NO. EMPLOYEES	77	24	56	40	59	63	22	65	11	14	22	20	95	32	42	52	161	1122	643	97

BANKING/INSURANCE/FINANCIAL

JOB CATEGORY	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	37.0	38.0	32.8	26.4	33.9	43.9	30.6	29.8	27.9	36.8	41.1	36.5	46.3	33.3	33.9	27.8		33.5	39.3	33.0
FIRST QUARTILE	30.5	31.5	29.5	21.5	25.5	36.5	22.5	19.5	21.5	23.5	36.5	26.5	40.0	28.5	26.5	23.5		31.5	34.5	26.5
MEDIAN	36.5	35.5	30.5	24.5	30.5	44.0	27.5	22.5	28.5	32.5	48.0	32.5	46.0	30.5	29.5	24.5		33.5	40.0	31.5
THIRD QUARTILE	48.0	44.0	40.0	28.5	35.5	53.5	33.5	35.5	32.5	42.0	48.0	46.0	50.5	40.0	35.5	30.5		36.5	42.0	40.0
NO. COMPANIES	63	36	20	36	11	59	25	31	29	12	9	23	25	28	37	4		2	2	29
NO. EMPLOYEES	66	45	22	36	11	66	26	44	32	12	9	23	41	30	39	4		91	12	34

RETAIL/WHOLESALE SALES AND DISTRIBUTION

JOB CATEGORY	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	38.5	40.6		26.6	30.8	46.5	40.3	29.9				40.0	41.2	42.3	35.1	29.2		30.7	37.5	36.0
FIRST QUARTILE	30.5	27.5		19.5	24.5	40.0	20.5	23.5				29.5	28.5	24.5	30.5	22.5		24.5	36.5	27.5
MEDIAN	35.5	31.5		19.5	29.5	46.0	38.0	25.5				46.0	42.0	28.5	31.5	26.5		29.5	38.0	35.5
THIRD QUARTILE	50.5	46.0		27.5	36.5	46.0	62.5	35.5				50.5	53.5	57.5	34.5	33.5		34.5	38.0	44.0
NO. COMPANIES	15	4		4	5	5	3	6				5	15	6	4	13		5	2	7
NO. EMPLOYEES	17	4		4	6	5	3	6				5	21	6	4	13		38	6	7

UTILITIES

JOB CATEGORY	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	38.6			34.2	31.4	47.6	30.5	38.6						36.7		33.5		33.7	40.0	31.7
FIRST QUARTILE	34.5			20.5	25.5	44.0	27.5	32.5						35.5		30.5		32.5	38.0	29.5
MEDIAN	40.0			38.0	28.5	46.0	28.5	35.5						36.5		33.5		33.5	40.0	31.5
THIRD QUARTILE	40.0			44.0	31.5	50.5	35.5	42.0						42.0		36.5		34.5	40.0	34.5
NO. COMPANIES	6			3	4	6	3	5						5		4		5	2	5
NO. EMPLOYEES	8			3	4	6	3	5						5		5		31	4	5

ALL OTHER TYPES OF BUSINESS

JOB CATEGORY	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	35.4	35.1	31.0	24.9	28.8	40.1	28.9	29.9	24.8	31.0	29.8	33.8	33.8	28.4	32.9	33.3	43.4	26.5	23.2	33.5
FIRST QUARTILE	28.5	27.5	26.5	19.5	20.5	32.5	20.5	19.5	19.5	25.5	23.5	26.5	26.5	22.5	25.5	28.5	38.0	24.5	19.5	25.5
MEDIAN	35.5	32.5	30.5	21.5	27.5	38.0	27.5	24.5	20.5	27.5	28.5	31.5	33.5	26.5	32.5	35.5	40.0	27.5	19.5	31.5
THIRD QUARTILE	42.0	42.0	34.5	27.5	31.5	48.0	31.5	35.5	25.5	31.5	35.5	38.0	40.0	31.5	38.0	40.0	50.5	29.5	23.5	38.0
NO. COMPANIES	96	25	22	57	34	90	49	16	28	24	21	33	29	44	54	28	14	20	13	59
NO. EMPLOYEES	121	31	43	57	40	92	59	29	29	24	21	37	75	55	59	95	16	132	103	59

ACCOUNTING MANAGER	AUDITING MANAGER	COST ACCOUNTING MANAGER	PAYROLL MANAGER	CREDIT & COLLECTION MANAGER	PERSONNEL DIRECTOR	EMPLOYMENT MANAGER	CUSTOMER SERVICE MANAGER	WORD PROCESSING MANAGER	COMPENSATION MANAGER	BENEFITS MANAGER	TRAINING & DEVELOPMENT MGR.	SALES MANAGER	MANAGER, ADMIN. SERVICES	BUILDING SERVICES MANAGER	WAREHOUSE MANAGER	PLANT MANAGER	FOREMAN	GENERAL FOREMAN	PURCHASING MANAGER
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T

(AMOUNT IN THOUSANDS OF DOLLARS)

SOUTHERN U.S. – Salaries by Type of Business

MANUFACTURING/PROCESSING — JOB CATEGORY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	40.1	43.6	37.8	30.3	37.2	43.3	32.2	31.2	30.6	42.8	39.8	45.5	47.3	35.6	37.1	29.7	43.2	28.4	31.6	37.5
FIRST QUARTILE	34.5	40.0	31.5	22.5	31.5	33.5	28.5	24.5	22.5	28.5	33.5	36.5	40.0	27.5	30.5	22.5	35.5	24.5	27.5	30.5
MEDIAN	38.0	42.0	36.5	29.5	38.0	42.0	30.5	30.5	25.5	44.0	36.5	44.0	46.0	32.5	35.5	27.5	50.5	26.5	32.5	36.5
THIRD QUARTILE	44.0	53.5	44.0	36.5	46.0	53.5	32.5	38.0	31.5	48.0	44.0	57.5	57.5	44.0	42.0	33.5	57.5	30.5	34.0	44.0
NO. COMPANIES	55	14	27	27	32	54	12	40	8	12	12	11	41	22	25	38	45	60	50	57
NO. EMPLOYEES	61	15	27	27	33	54	13	40	7	12	12	11	93	23	26	55	93	65*	171	59

BANKING/INSURANCE/FINANCIAL — JOB CATEGORY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	37.3	39.6	35.7	28.4	33.5	40.7	30.9	32.0	27.8	35.8	35.7	35.2	45.9	31.4	32.5	29.5				27.7
FIRST QUARTILE	29.5	33.5	27.5	22.5	29.5	31.5	20.5	22.5	21.5	25.5	25.5	27.5	40.0	24.5	26.5	26.5				19.5
MEDIAN	36.5	40.0	34.5	25.5	32.5	40.0	28.5	28.5	26.5	38.0	32.5	34.5	44.0	28.5	31.5	28.5				28.5
THIRD QUARTILE	44.0	44.0	44.0	31.5	38.0	50.5	36.5	40.0	31.5	40.0	46.0	44.0	50.5	38.0	36.5	34.5				33.5
NO. COMPANIES	47	32	19	25	13	46	16	29	20	12	11	21	16	34	31	5				20
NO. EMPLOYEES	52	52	19	25	14	47	19	36	20	12	11	21	37	42	31	6				20

RETAIL/WHOLESALE SALES AND DISTRIBUTION — JOB CATEGORY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	34.8	37.4	23.0	25.3	32.9	40.6	25.3	36.7	29.7	30.3	31.2	34.7	43.8	31.6	32.3	29.5	34.1	28.4		38.7
FIRST QUARTILE	29.5	31.5	19.5	19.5	28.5	34.5	19.5	21.5	21.5	25.5	23.5	27.5	42.0	22.5	27.5	25.5	32.5	23.5		29.5
MEDIAN	34.5	40.0	22.5	25.5	33.5	42.0	22.5	30.5	23.5	34.5	28.5	38.0	50.5	28.5	33.5	30.5	34.5	29.5		32.5
THIRD QUARTILE	38.0	40.0	23.5	26.5	34.5	44.0	28.5	53.5	42.0	34.5	40.0	40.0	57.5	38.0	34.5	31.5	40.0	32.5		50.5
NO. COMPANIES	27	10	4	15	19	20	7	10	3	5	8	11	19	15	14	24	5	10		17
NO. EMPLOYEES	34	12	4	16	29	21	9	14	3	5	9	11	47	15	18	46	7	102		26

UTILITIES — JOB CATEGORY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	43.3	49.7	40.2	39.9	38.2	53.2	44.0	38.2	35.4	47.4	42.9	44.1	33.0	39.6	39.6	33.8	44.9	41.5	31.9	49.3
FIRST QUARTILE	33.5	44.0	36.5	29.5	29.5	46.0	38.0	29.5	25.5	42.0	38.0	35.5	29.5	27.5	32.5	25.5	39.0	38.0	27.5	42.0
MEDIAN	44.0	50.5	42.0	40.0	38.0	57.5	42.0	36.5	31.5	46.0	40.0	44.0	31.5	38.0	38.0	31.5	46.0	44.0	29.5	50.5
THIRD QUARTILE	50.5	57.5	46.0	44.0	46.0	62.5	48.0	44.0	46.0	50.5	48.0	50.5	35.5	50.5	44.0	40.0	50.5	46.0	40.0	62.5
NO. COMPANIES	22	19	8	19	12	16	17	10	6	16	15	23	5	13	15	15	4	6	3	23
NO. EMPLOYEES	41	27	9	20	12	16	17	25	6	16	16	24	11	21	17	24	12	164	26	25

ALL OTHER TYPES OF BUSINESS — JOB CATEGORY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	39.5	40.2	34.9	26.3	31.5	40.6	30.6	28.4	25.8	36.3	33.9	33.8	40.2	32.5	31.2	25.8	51.8	28.9	32.5	35.5
FIRST QUARTILE	31.5	32.5	29.5	19.5	24.5	30.5	24.5	19.5	20.5	30.5	25.5	26.5	29.5	23.5	25.5	19.5	46.0	25.5	27.5	28.5
MEDIAN	38.0	38.0	32.5	22.5	30.5	40.0	29.5	24.5	23.5	34.5	32.5	32.5	38.0	30.5	29.5	23.5	50.5	28.5	31.5	34.5
THIRD QUARTILE	48.0	48.0	40.0	30.5	36.5	48.0	35.5	36.5	27.5	40.0	38.0	38.0	50.5	38.0	34.5	30.5	62.5	31.5	34.0	40.0
NO. COMPANIES	86	32	24	58	25	71	43	24	23	26	31	35	34	48	52	38	10	19	15	59
NO. EMPLOYEES	158	48	24	78	26	83	63	42	24	30	33	42	107	62	184	112	13	201	83	72

ACCOUNTING MANAGER	AUDITING MANAGER	COST ACCOUNTING MANAGER	PAYROLL MANAGER	CREDIT & COLLECTION MANAGER	PERSONNEL DIRECTOR	EMPLOYMENT MANAGER	CUSTOMER SERVICE MANAGER	WORD PROCESSING MANAGER	COMPENSATION MANAGER	BENEFITS MANAGER	TRAINING & DEVELOPMENT MGR.	SALES MANAGER	MANAGER, ADMIN. SERVICES	BUILDING SERVICES MANAGER	WAREHOUSE MANAGER	PLANT MANAGER	FOREMAN	GENERAL FOREMAN	PURCHASING MANAGER
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T

(AMOUNT IN THOUSANDS OF DOLLARS)

WESTERN U.S. – Salaries by Type of Business

MANUFACTURING/PROCESSING

JOB CATEGORY	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	39.2		32.2	29.9	36.6	38.3	35.3	31.6	30.0	40.4	37.3	33.7	46.2	33.8	33.6	33.9	46.4	31.6	35.2	43.1
FIRST QUARTILE	32.5		25.5	26.5	30.5	29.5	25.5	27.5	19.5	25.5	24.5	25.5	34.0	23.5	26.5	26.5	39.0	26.5	29.5	32.5
MEDIAN	38.0		30.5	30.5	40.0	34.5	31.0	30.5	30.5	34.5	28.5	35.5	46.0	30.5	33.5	36.5	46.0	28.5	35.5	36.5
THIRD QUARTILE	44.0		36.5	35.5	44.0	48.0	33.5	39.0	40.0	44.0	50.5	40.0	53.5	38.0	38.0	40.0	53.5	36.5	43.0	48.0
NO. COMPANIES	24		9	7	9	29	4	10	3	4	6	3	18	14	11	18	29	72	19	38
NO. EMPLOYEES	32		9	7	9	29	4	10	3	4	6	3	39	14	12	27	61	171	89	30

BANKING/INSURANCE/FINANCIAL

JOB CATEGORY	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	41.9	42.6	32.9	27.9	32.4	43.1	30.9	32.3	25.7	38.6	39.8	30.3	43.5	34.6	35.0					27.0
FIRST QUARTILE	34.5	40.0	28.5	26.5	28.5	33.5	19.5	23.5	22.5	30.5	33.5	26.5	38.0	25.5	29.5					21.5
MEDIAN	44.0	44.0	32.5	29.5	33.5	44.0	30.5	29.5	24.5	38.0	35.5	28.5	44.0	33.5	32.5					24.5
THIRD QUARTILE	48.0	44.0	33.5	30.5	35.5	50.5	31.5	38.0	28.5	40.0	42.0	32.5	49.0	40.0	40.0					34.5
NO. COMPANIES	32	15	5	10	6	31	4	5	12	6	5	10	9	24	7					11
NO. EMPLOYEES	47	38	5	10	6	31	4	5	12	8	5	10	12	24	7					11

RETAIL/WHOLESALE SALES AND DISTRIBUTION

JOB CATEGORY	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	34.4	33.0		25.6	29.8	36.5	34.7	34.3				41.6	40.2	31.7	40.1	34.6	38.4	28.3	29.4	30.7
FIRST QUARTILE	28.5	28.5		20.5	22.5	29.5	27.5	21.5				32.5	34.5	22.5	35.5	29.5	31.5	23.5	24.5	23.5
MEDIAN	34.5	32.5		24.5	23.5	38.0	34.5	29.5				36.5	40.0	28.5	40.0	32.5	34.5	25.5	24.5	26.5
THIRD QUARTILE	40.0	38.0		27.5	29.5	40.0	42.0	44.0				40.0	42.0	35.5	42.0	42.0	38.0	29.5	29.5	35.5
NO. COMPANIES	17	3		7	11	13	3	7				4	19	11	5	19	6	3	1	11
NO. EMPLOYEES	18	3		7	11	13	3	7				4	56	11	5	23	10	6	5	14

UTILITIES

JOB CATEGORY	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	46.5	48.1	46.0	36.0	41.8	54.8		36.4		54.5	43.3	44.6	45.8		58.5	44.1			40.9	43.2
FIRST QUARTILE	44.0	42.0	35.5	29.5	31.5	46.0		31.5		50.5	24.5	31.5	42.0		50.5	42.0			42.0	35.5
MEDIAN	44.0	42.0	40.0	33.5	36.5	62.5		31.5		50.5	48.0	40.0	44.0		62.5	44.0			42.0	42.0
THIRD QUARTILE	50.5	62.5	62.5	42.0	57.5	62.5		38.0		62.5	57.5	53.5	44.0		62.5	44.0			42.0	50.5
NO. COMPANIES	8	7	3	5	3	8		4		3	3	4	2		3	4			2	8
NO. EMPLOYEES	17	7	3	7	3	8		10		3	3	4	32		3	5			6	8

ALL OTHER TYPES OF BUSINESS

JOB CATEGORY	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	38.7	45.7	35.4	29.8	36.8	44.4	38.1	33.3	34.6	37.1	36.8	37.7	40.2	34.2	37.6	30.0	40.5	27.0	30.5	35.5
FIRST QUARTILE	30.5	38.0	24.5	21.5	23.5	35.5	26.5	19.5	23.5	30.5	26.5	33.5	30.5	25.5	28.5	23.5	31.5	24.5	28.5	28.5
MEDIAN	34.5	48.0	27.5	26.5	35.5	42.0	38.0	28.5	27.5	34.5	33.5	38.0	38.0	27.5	36.5	26.5	36.5	26.5	29.5	36.5
THIRD QUARTILE	42.0	53.5	44.0	33.5	46.0	50.5	48.0	36.5	36.5	42.0	46.0	40.0	46.0	42.0	44.0	31.5	50.5	28.5	34.5	44.0
NO. COMPANIES	55	13	12	25	15	45	19	12	11	15	10	12	18	36	18	14	9	7	5	23
NO. EMPLOYEES	87	17	20	25	19	46	20	29	12	15	10	12	33	58	19	17	16	37	26	23

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
ACCOUNTING MANAGER	AUDITING MANAGER	COST ACCOUNTING MANAGER	PAYROLL MANAGER	CREDIT & COLLECTION MANAGER	PERSONNEL DIRECTOR	EMPLOYMENT MANAGER	CUSTOMER SERVICE MANAGER	WORD PROCESSING MANAGER	COMPENSATION MANAGER	BENEFITS MANAGER	TRAINING & DEVELOPMENT MGR.	SALES MANAGER	MANAGER, ADMIN. SERVICES	BUILDING SERVICES MANAGER	WAREHOUSE MANAGER	PLANT MANAGER	FOREMAN	GENERAL FOREMAN	PURCHASING MANAGER

(AMOUNT IN THOUSANDS OF DOLLARS)

EASTERN UNITED STATES

ALBANY, NY

TOTAL ALL TYPES OF BUSINESS — JOB CATEGORY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	35.6	41.9	33.3	26.6	26.6	42.7	30.1	25.4			33.8		46.8	32.6	42.2	30.3	43.9	30.7	37.8	35.1
FIRST QUARTILE	28.5	35.5	29.5	20.5	19.5	35.5	20.5	19.5			19.5		38.0	26.5	38.0	23.5	31.5	25.5	30.5	30.5
MEDIAN	32.5	42.0	32.5	24.5	27.5	40.0	23.5	19.5			38.0		48.0	27.5	46.0	30.5	40.0	33.5	32.5	38.0
THIRD QUARTILE	40.0	44.0	38.0	30.5	32.5	50.5	36.5	25.5			44.0		50.5	35.5	46.0	35.5	57.5	33.5	46.0	38.0
NO. COMPANIES	18	5	3	8	7	14	4	7			3		6	7	6	6	6	7	5	9
NO. EMPLOYEES	20	5	3	8	7	14	4	8			3		12	8	7	7	9	68	5	15

BALTIMORE, MD

TOTAL ALL TYPES OF BUSINESS — JOB CATEGORY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	35.9	39.3	34.2	23.9	27.0	41.6	31.1	28.6	21.6	34.5	36.5	31.9	44.8	28.3	35.7	29.0	43.3	27.8	38.7	32.4
FIRST QUARTILE	32.5	32.5	26.5	20.5	19.5	36.5	20.5	19.5	19.5	23.5	19.5	27.5	34.5	20.5	29.5	21.5	31.5	24.5	36.5	25.5
MEDIAN	34.5	38.0	30.5	22.5	24.5	42.0	32.5	31.5	19.5	25.5	34.5	28.5	44.0	24.5	33.5	28.5	42.0	26.5	36.5	31.5
THIRD QUARTILE	40.0	38.0	36.5	25.5	31.5	46.0	34.5	36.5	26.5	31.5	34.5	38.0	53.5	30.5	42.0	34.5	50.5	29.5	44.0	34.5
NO. COMPANIES	19	9	8	13	9	19	7	8	3	4	4	7	12	12	10	9	12	11	7	11
NO. EMPLOYEES	21	9	8	13	10	23	8	7	3	4	4	7	21	12	10	10	21	47	14	11

BOSTON, MA

TOTAL ALL TYPES OF BUSINESS — JOB CATEGORY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	40.6	41.8	41.7	33.3	34.5	52.8	38.1	31.8	33.6	45.5	41.4	47.8	52.1	28.0	43.4	29.9	40.5	25.5	34.3	34.1
FIRST QUARTILE	34.5	34.5	38.0	25.5	27.5	48.0	35.5	21.5	29.5	40.0	32.5	42.0	46.0	22.5	31.5	25.5	36.5	21.5	30.5	21.5
MEDIAN	34.0	40.0	38.0	30.5	33.5	57.5	36.5	23.5	31.5	42.0	38.0	50.5	51.5	24.5	44.0	28.5	36.0	21.5	31.5	33.5
THIRD QUARTILE	48.0	44.0	42.0	38.0	40.0	62.5	40.0	33.5	34.0	48.0	49.0	57.5	57.5	32.5	50.5	33.5	42.0	28.5	37.0	42.0
NO. COMPANIES	13	8	5	12	8	10	9	6	5	5	8	7	4	9	7	5	4	4	3	11
NO. EMPLOYEES	13	14	6	12	10	10	9	8	6	6	9	7	7	18	7	7	7	40	12	12

BRIDGEPORT (GREATER), CT

TOTAL ALL TYPES OF BUSINESS — JOB CATEGORY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	35.9	35.4	34.3	29.8	34.9	51.6	32.4	34.6				40.8	47.9		34.3	27.5	56.6	27.9	35.3	39.2
FIRST QUARTILE	31.5	34.5	29.5	23.5	25.5	46.0	28.5	31.5				28.5	42.0		28.5	23.5	49.0	23.5	32.5	28.5
MEDIAN	35.5	35.5	35.5	27.5	35.5	50.5	31.5	35.5				36.5	46.0		32.5	23.5	53.5	26.5	35.5	36.5
THIRD QUARTILE	40.0	40.0	42.0	35.5	44.0	50.5	34.5	40.0				57.5	50.5		40.0	27.5	62.5	31.5	38.0	42.0
NO. COMPANIES	13	5	4	8	7	8	5	5				3	8		5	4	4	5	3	7
NO. EMPLOYEES	11	10	4	8	7	8	7	9				3	25		5	4	4	28	9	8

BUFFALO, NY

TOTAL ALL TYPES OF BUSINESS — JOB CATEGORY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	36.3	36.4	32.4	27.6	28.4	42.5	31.0	29.8	22.8	35.6	36.9	38.9	45.6	29.8	31.5	28.6	44.8	30.0	31.4	34.2
FIRST QUARTILE	29.5	27.5	29.5	21.5	21.5	34.5	25.5	25.5	19.5	35.5	34.5	28.5	35.5	23.5	25.5	24.5	33.0	26.5	23.5	27.5
MEDIAN	34.5	32.5	33.5	27.5	27.5	44.0	29.5	28.5	19.5	39.0	35.5	40.0	44.0	27.5	31.5	26.5	42.0	28.5	31.5	33.5
THIRD QUARTILE	42.0	46.0	35.5	32.5	32.5	50.5	38.0	31.5	29.5	40.0	40.0	48.0	53.5	36.5	34.5	31.5	50.5	31.5	37.0	35.5
NO. COMPANIES	34	12	15	17	21	29	15	25	3	5	11	4	23	12	16	24	23	11	28	14
NO. EMPLOYEES	44	12	17	17	21	32	15	51	3	5	14	5	38	13	15	25	29	212	102	16

CONCORD, NH

TOTAL ALL TYPES OF BUSINESS — JOB CATEGORY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	43.3	38.3	31.2	29.6	26.5	39.9	29.5	32.3	26.2				52.5	28.8	38.4	26.3	49.1	28.8	31.4	39.4
FIRST QUARTILE	34.5	34.5	27.5	24.5	19.5	31.5	26.5	27.5	20.5				48.0	19.5	27.5	23.5	42.0	21.5	23.5	34.5
MEDIAN	40.0	34.5	31.5	24.5	27.5	42.0	27.5	29.5	24.5				50.5	19.5	35.5	24.5	46.0	24.5	30.5	36.5
THIRD QUARTILE	50.5	42.0	33.5	31.5	29.5	44.0	34.5	33.5	33.5				57.5	38.0	46.0	31.5	57.5	34.5	32.5	46.0
NO. COMPANIES	12	6	6	4	4	11	3	6	3				7	4	6	6	6	8	7	12
NO. EMPLOYEES	12	6	6	4	4	11	3	8	3				8	4	8	10	10	92	45	13

DELAWARE

TOTAL ALL TYPES OF BUSINESS	JOB CATEGORY																			
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	32.6	31.9	33.8	26.8	32.0	40.6	29.8	32.5	34.0	47.9	34.7	32.2	42.6	39.8	32.4	36.7	39.2	30.5	36.7	36.1
FIRST QUARTILE	25.5	25.5	25.5	19.5	19.5	30.5	21.5	26.5	22.5	33.5	23.5	24.5	34.5	31.5	19.5	23.5	24.5	27.5	27.5	29.5
MEDIAN	25.5	25.5	31.5	20.5	23.5	40.0	27.5	29.5	31.5	38.0	24.5	27.5	44.0	40.0	28.5	24.5	33.5	31.5	35.5	29.5
THIRD QUARTILE	36.5	38.0	40.0	27.5	33.5	46.0	38.0	31.5	44.0	57.5	34.5	36.5	50.5	46.0	38.0	30.5	57.5	34.5	42.0	40.0
NO. COMPANIES	19	5	4	8	4	14	5	8	3	4	8	7	6	9	4	11	6	9	9	10
NO. EMPLOYEES	44	17	5	8	5	14	5	8	3	4	8	7	9	9	25	15	13	93	33	13

HARRISBURG AREA, PA

TOTAL ALL TYPES OF BUSINESS	JOB CATEGORY																			
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	34.0	31.2	27.5	36.0	28.3	44.7	29.8	30.2	25.8	36.4	34.5	34.4	37.8	29.3	34.8	29.1	41.0	27.6	33.4	39.1
FIRST QUARTILE	27.5	27.5	26.5	34.5	20.5	34.5	20.5	22.5	25.5	29.5	25.5	26.5	33.5	20.5	30.5	22.5	34.0	24.5	32.5	30.5
MEDIAN	33.5	31.5	27.5	40.0	24.5	44.0	26.5	34.5	26.5	33.5	32.5	34.5	39.0	21.5	34.5	26.5	40.0	27.5	32.5	42.0
THIRD QUARTILE	44.0	34.5	27.5	40.0	34.5	50.5	38.0	34.5	26.5	40.0	40.0	42.0	42.0	30.5	36.5	34.5	44.0	31.5	34.5	48.0
NO. COMPANIES	20	10	10	11	5	16	9	9	7	7	3	9	9	8	12	14	2	8	8	17
NO. EMPLOYEES	23	13	86	32	7	16	11	12	157	7	4	9	21	8	17	23	49	224	43	27

HARTFORD, CT

TOTAL ALL TYPES OF BUSINESS	JOB CATEGORY																			
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	42.5					47.8							44.1	33.7				33.5	39.4	
FIRST QUARTILE	40.0					32.5							42.0	26.5				29.5	33.5	
MEDIAN	42.0					53.5							46.0	34.5				32.5	40.0	
THIRD QUARTILE	42.0					57.5							50.5	40.0				35.5	46.0	
NO. COMPANIES	3					3							4	3				2	2	
NO. EMPLOYEES	4					3							8	3				16	9	

LANCASTER, PA

TOTAL ALL TYPES OF BUSINESS	JOB CATEGORY																			
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	29.9	42.5	38.7	27.6	28.3	40.2	28.0	32.1		35.3		39.1	43.3	29.8	32.0	23.3	45.9	28.8	40.2	32.4
FIRST QUARTILE	24.5	34.5	33.5	19.5	21.5	31.5	19.5	20.5		19.5		19.5	38.0	24.5	19.5	21.5	38.0	23.5	30.5	26.5
MEDIAN	27.5	35.0	36.5	22.5	23.5	38.0	24.5	24.5		29.5		34.5	44.0	32.5	30.5	23.5	42.0	27.5	40.0	31.5
THIRD QUARTILE	34.5	57.5	46.0	33.5	29.5	50.5	28.5	31.5		29.5		40.0	46.0	34.5	40.0	24.5	62.5	34.5	46.0	38.0
NO. COMPANIES	16	3	3	9	7	10	5	11		4		4	13	9	9	8	11	8	5	10
NO. EMPLOYEES	20	3	3	9	8	10	5	12		4		4	27	9	11	9	13	67	12	14

LEHIGH VALLEY, PA

TOTAL ALL TYPES OF BUSINESS	JOB CATEGORY																			
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	37.2	35.9	28.4	23.0	29.8	45.1	33.0	32.7	22.1	30.9	31.7	33.4	50.2	33.7	35.1	35.1	49.1	32.2	32.4	34.0
FIRST QUARTILE	29.5	26.5	21.5	19.5	25.5	33.5	28.5	28.5	19.5	25.5	25.5	24.5	50.5	19.5	26.5	30.5	46.0	29.5	25.5	25.5
MEDIAN	31.5	30.5	25.5	20.5	29.5	40.0	33.5	32.5	19.5	26.5	29.5	27.5	53.5	33.5	31.5	31.5	48.0	31.5	30.5	32.5
THIRD QUARTILE	48.0	44.0	34.5	22.5	34.5	62.5	38.0	35.5	23.5	27.5	40.0	35.5	62.5	46.0	40.0	42.0	50.5	35.5	40.0	40.0
NO. COMPANIES	18	4	10	12	11	17	6	15	5	4	3	7	10	7	11	9	10	11	11	21
NO. EMPLOYEES	19	6	11	12	15	17	6	19	5	4	3	9	21	7	11	9	12	135	77	21

MONTGOMERY COUNTY, PA

TOTAL ALL TYPES OF BUSINESS	JOB CATEGORY																			
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	35.6	33.7		31.1	26.3	38.4	29.6	36.7					40.4	33.3	38.5	31.9	37.7	30.8		36.0
FIRST QUARTILE	27.5	25.5		23.5	20.5	25.5	20.5	26.5					34.5	23.5	33.5	27.5	34.5	29.5		31.5
MEDIAN	29.5	27.5		29.5	27.5	33.5	28.5	31.5					38.0	30.5	40.0	33.5	36.5	30.5		38.0
THIRD QUARTILE	42.0	48.0		31.5	31.5	44.0	29.5	44.0					46.0	40.0	42.0	35.5	42.0	32.5		40.0
NO. COMPANIES	6	3		4	5	8	3	5					8	7	6	5	2	2		7
NO. EMPLOYEES	7	3		4	5	8	4	6					27	7	6	5	3	6		10

NEWARK (METRO. NJ)

TOTAL ALL TYPES OF BUSINESS	JOB CATEGORY																			
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	41.1	40.7	42.7	37.2	40.8	54.4	35.2	33.5	28.3	41.8	41.9	39.5	51.7	33.9	37.4	41.5	56.9	31.3		42.1
FIRST QUARTILE	35.5	34.5	32.5	25.5	34.5	48.0	30.5	29.5	20.5	31.5	31.5	33.5	44.0	27.5	35.5	32.5	50.5	26.5		35.5
MEDIAN	40.0	38.0	38.0	42.0	42.0	57.5	32.5	32.5	24.5	40.0	40.0	35.5	50.5	31.5	36.5	46.0	57.5	31.5		40.0
THIRD QUARTILE	44.0	48.0	50.5	48.0	48.0	62.5	36.5	34.5	40.0	48.0	46.0	48.0	57.5	38.0	38.0	50.5	62.5	35.5		50.5
NO. COMPANIES	14	5	6	11	6	15	8	8	3	8	6	10	5	9	10	7	5	4		11
NO. EMPLOYEES	22	6	6	11	6	20	10	8	3	8	6	10	12	18	15	15	6	50		17

	ACCOUNTING MANAGER	AUDITING MANAGER	COST ACCOUNTING MANAGER	PAYROLL MANAGER	CREDIT & COLLECTION MANAGER	PERSONNEL DIRECTOR	EMPLOYMENT MANAGER	CUSTOMER SERVICE MANAGER	WORD PROCESSING MANAGER	COMPENSATION MANAGER	BENEFITS MANAGER	TRAINING & DEVELOPMENT MGR.	SALES MANAGER	MANAGER, ADMIN. SERVICES	BUILDING SERVICES MANAGER	WAREHOUSE MANAGER	PLANT MANAGER	FOREMAN	GENERAL FOREMAN	PURCHASING MANAGER
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T

(AMOUNT IN THOUSANDS OF DOLLARS)

NEW YORK, NY

TOTAL ALL TYPES OF BUSINESS — JOB CATEGORY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	46.7	39.4	36.8	33.9	34.5	45.4	33.4	27.7	34.7	35.1	44.0	46.8	53.3	41.3	30.[illegible]	33.[illegible]	46.5			32.[illegible]
FIRST QUARTILE	38.0	32.5	32.5	22.5	19.5	35.5	25.5	24.5	30.[illegible]	28.5	32.5	42.0	46.0	33.5	21.5	27.5	33.0			25.5
MEDIAN	46.0	38.0	34.0	28.5	33.5	44.0	29.5	26.5	33.5	29.5	40.0	46.0	49.0	38.0	30.5	40.0	44.0			28.5
THIRD QUARTILE	57.5	42.0	40.0	42.0	50.5	62.5	44.0	33.5	50.5	30.5	57.5	50.5	57.5	46.0	38.0	50.5	53.5			31.5
NO. COMPANIES	16	6	3	8	3	13	7	4	9	5	6	4	4	13	5	3	3			4
NO. EMPLOYEES	23	7	3	8	3	13	7	5	9	5	6	9	8	14	5	3	3			4

PHILADELPHIA, PA

TOTAL ALL TYPES OF BUSINESS — JOB CATEGORY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	34.4	34.7	33.6	23.9	35.1	37.5	35.0	24.7	29.4			33.0	33.2	25.2	31.[illegible]	35.7		31.6	34.1	33.1
FIRST QUARTILE	28.5	30.5	26.5	20.5	29.5	29.5	32.5	20.5	19.5			20.5	24.5	23.5	26.5	32.5		26.5	31.5	26.5
MEDIAN	33.5	30.5	31.5	20.5	32.5	33.5	34.5	29.5	27.5			36.5	25.5	23.5	31.5	35.5		35.5	31.5	31.5
THIRD QUARTILE	40.5	34.5	36.5	21.5	39.0	42.0	38.0	31.5	33.5			42.0	42.0	23.5	39.0	35.5		35.5	36.0	34.5
NO. COMPANIES	15	6	4	7	9	12	3	8	5			3	14	11	7	5		3	2	4
NO. EMPLOYEES	20	6	4	8	9	16	3	42	6			3	94	46	7	15		13	5	4

PITTSBURGH, PA

TOTAL ALL TYPES OF BUSINESS — JOB CATEGORY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	38.8	42.7	34.9	32.8	27.8	41.7	38.5	34.4	26.5	43.9	40.7	44.6	48.1	36.6	37.2	29.9	46.0	27.7	35.6	39.9
FIRST QUARTILE	31.5	34.5	20.5	25.5	21.5	33.5	33.5	30.5	19.[illegible]	33.5	29.5	38.0	38.0	26.5	31.5	24.5	33.0	23.5	32.5	30.5
MEDIAN	36.5	40.0	26.5	29.5	25.5	40.0	38.0	32.5	24.5	38.0	31.5	40.0	48.0	31.5	33.5	26.5	44.0	25.5	35.[illegible]	36.5
THIRD QUARTILE	42.0	48.0	42.0	35.5	31.5	50.5	38.0	38.0	31.5	48.0	50.5	44.0	62.5	46.0	44.0	31.5	53.5	31.5	42.0	50.5
NO. COMPANIES	36	14	12	24	20	29	13	14	9	8	10	9	15	10	3	9	22	22	14	28
NO. EMPLOYEES	44	14	12	24	75	31	15	19	9	8	10	8	22	27	11	11	32	259	34	35

PORTLAND, ME

TOTAL ALL TYPES OF BUSINESS — JOB CATEGORY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	38.7	34.5		21.8		40.6		44.0		43.3		36.5	30.6	28.8	41.0	47.6	35.0	29.0		33.3
FIRST QUARTILE	26.5	19.5		19.5		29.5		36.5		29.5		27.5	23.5	24.5	34.5	19.5	40.0	25.5		21.5
MEDIAN	34.5	33.5		19.5		35.5		38.0		38.0		40.0	29.5	29.5	38.0	46.0	62.5	27.5		34.5
THIRD QUARTILE	50.5	50.5		21.5		62.5		57.5		62.5		42.0	35.5	31.5	50.5	62.5	62.5	32.5		44.0
NO. COMPANIES	5	3		4		7		3		3		3	3	9	3	4	3	3		1
NO. EMPLOYEES	5	3		4		7		3		3		3	5	9	3	4	3	20		3

PROVIDENCE, RI

TOTAL ALL TYPES OF BUSINESS — JOB CATEGORY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	34.2			19.8		28.5		20.3					47.1	27.1			40.7			
FIRST QUARTILE	19.5			19.5		25.5		19.5					42.0	19.5			38.0			
MEDIAN	32.5			19.5		25.5		19.5					48.0	21.5			40.0			
THIRD QUARTILE	50.5			20.5		34.5		19.5					48.0	29.5			44.0			
NO. COMPANIES	3			2		3		3					3	3			2			
NO. EMPLOYEES	3			3		3		15					4	4			3			

READING, PA

TOTAL ALL TYPES OF BUSINESS — JOB CATEGORY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	36.6	34.3	36.5	30.7	33.1	48.5	37.1	31.5	26.9	39.6	35.8	38.1	42.8	37.1	35.8	32.0	42.6	30.2	34.4	40.4
FIRST QUARTILE	27.5	30.5	29.5	24.5	26.5	40.0	30.5	25.5	19.5	29.5	31.5	26.5	28.5	22.5	28.5	23.5	31.5	26.5	30.5	27.5
MEDIAN	38.0	34.5	33.5	31.5	32.5	46.0	40.0	33.5	21.5	46.0	33.5	38.0	40.0	34.5	33.5	30.5	42.0	30.5	33.5	40.0
THIRD QUARTILE	46.0	38.0	42.0	32.5	38.0	57.5	42.0	35.5	33.5	50.5	34.5	48.0	57.5	48.0	42.0	38.0	50.5	34.5	38.0	48.0
NO. COMPANIES	20	8	12	8	16	19	8	13	6	9	9	8	17	11	18	14	14	17	11	21
NO. EMPLOYEES	23	12	12	8	21	20	8	17	6	9	9	8	34	11	22	20	25	235	36	24

ROCHESTER, NY

TOTAL ALL TYPES OF BUSINESS	JOB CATEGORY																		
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	37.9	37.9	35.7	27.9	30.8	48.0		38.3	26.8	30.0	29.2	34.3	51.4	35.5	35.0	32.7	47.1	31.0	33.9	36.7
FIRST QUARTILE	31.5	34.5	30.5	24.5	26.5	42.0		29.5	24.5	20.5	25.5	29.5	42.0	19.5	32.5	26.5	40.0	28.5	24.5	33.5
MEDIAN	32.5	34.5	32.5	27.5	28.5	50.5		38.0	25.5	29.5	30.5	32.5	48.0	29.5	32.5	29.5	42.0	33.5	36.5	36.5
THIRD QUARTILE	44.0	36.5	44.0	28.5	31.5	53.5		42.0	30.5	34.5	31.5	33.5	62.5	57.5	40.0	42.0	57.5	34.5	42.0	40.0
NO. COMPANIES	10	4	3	5	4	8		8	3	4	3	5	4	3	3	3	5	3	4	9
NO. EMPLOYEES	10	4	3	5	4	8		8	3	4	3	5	5	3	3	3	7	11	11	10

SPRINGFIELD (WESTERN MA)

TOTAL ALL TYPES OF BUSINESS	JOB CATEGORY																		
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	38.8	36.2	34.3	27.2	24.2	37.7	28.6	27.7	23.3	31.1	34.6	35.7	47.7	34.1	32.6	31.4	46.4	27.7	32.2	34.5
FIRST QUARTILE	30.5	24.5	30.5	19.5	22.5	27.5	21.5	20.5	19.5	28.5	29.5	30.5	40.0	25.5	24.5	26.5	40.0	23.5	27.5	24.5
MEDIAN	35.5	30.5	34.5	24.5	27.5	35.5	28.5	24.5	20.5	29.5	31.5	33.5	53.5	30.5	29.5	27.5	46.0	27.5	31.5	29.5
THIRD QUARTILE	42.0	44.0	40.5	28.5	31.5	49.0	34.5	31.5	27.5	33.5	40.0	44.0	57.5	36.5	39.0	38.0	57.5	31.5	36.5	44.0
NO. COMPANIES	61	15	23	26	22	52	21	27	11	5	10	14	31	13	27	26	48	30	35	45
NO. EMPLOYEES	63	16	23	26	23	53	22	36	11	5	10	14	55	14	27	30	62	351	117	50

STAMFORD (SOUTHERN CT)

TOTAL ALL TYPES OF BUSINESS	JOB CATEGORY																		
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	41.3	47.4	35.7	28.7	40.3	50.8		32.6		38.3	34.2	37.8	52.3	40.2	36.9		57.3	30.7	30.4	36.6
FIRST QUARTILE	42.0	40.0	32.5	20.5	32.5	40.0		25.5		19.5	26.5	26.5	48.0	28.5	26.5		50.5	29.5	27.5	34.5
MEDIAN	44.0	44.0	36.5	27.5	35.5	48.0		30.5		34.0	30.5	29.5	49.0	29.5	32.5		51.5	32.5	29.5	34.5
THIRD QUARTILE	46.0	50.5	38.0	38.0	44.0	62.5		40.0		38.0	57.5	37.5	50.5	62.5	36.5		62.5	32.5	31.5	35.5
NO. COMPANIES	5	3	3	3	5	6		6		4	3	3	3	5	4		4	3	3	4
NO. EMPLOYEES	5	5	3	3	5	6		6		4	3	3	4	3	4		4	10	15	4

SYRACUSE, NY

TOTAL ALL TYPES OF BUSINESS	JOB CATEGORY																		
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	37.5	36.3	36.0	27.3	30.7	47.0	29.8	32.0	26.2	30.0		33.2	42.6	35.7	35.3	37.2	45.1	25.5	26.4	33.3
FIRST QUARTILE	31.5	29.5	27.5	20.5	23.5	34.0	28.5	29.5	19.5	24.5		32.5	34.0	31.5	32.5	31.5	38.0	24.5	22.5	29.5
MEDIAN	40.0	33.5	34.5	23.5	28.5	44.0	30.5	29.5	25.5	25.5		34.5	40.0	32.5	34.5	31.5	40.3	25.5	24.5	31.5
THIRD QUARTILE	42.0	40.0	46.0	38.0	40.0	57.5	32.5	34.5	27.5	40.0		36.5	48.0	42.0	38.0	42.0	40.0	25.5	32.5	40.0
NO. COMPANIES	5	4	3	3	3	7	3	4	3	3		5	4	5	7	4	4	2	4	5
NO. EMPLOYEES	7	4	3	3	3	7	3	5	3	3		5	5	5	7	5	4	77	15	5

WASHINGTON, DC

TOTAL ALL TYPES OF BUSINESS	JOB CATEGORY																		
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	37.2	40.3	35.7	28.5	32.0	45.6	32.3	29.0	24.9	34.5	35.5	36.5	44.5	25.6	31.2	25.1		28.2	31.6	33.0
FIRST QUARTILE	29.5	27.5	30.5	22.5	25.5	40.0	28.5	19.5	22.5	32.5	32.5	29.5	38.0	20.5	27.5	22.5		21.5	31.5	25.5
MEDIAN	36.5	38.0	38.0	27.5	29.5	46.0	31.5	23.5	24.5	32.5	34.5	35.5	42.0	20.5	29.5	26.5		23.5	32.5	29.5
THIRD QUARTILE	40.0	46.0	38.0	32.5	38.0	50.5	38.0	38.0	32.5	36.5	38.0	38.0	50.5	31.5	32.5	34.5		25.5	38.0	38.0
NO. COMPANIES	40	11	9	21	8	33	16	13	11	9	11	12	13	21	36	13		5	4	15
NO. EMPLOYEES	52	12	14	21	9	34	17	31	12	9	11	12	24	56	65	14		49	11	16

WESTCHESTER, NY

TOTAL ALL TYPES OF BUSINESS	JOB CATEGORY																		
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	36.7	39.1	30.5	23.8	34.5	42.7	29.3	29.7	27.4	28.3	28.4	40.9	42.2	29.4	33.5	29.2	45.1	33.8	42.1	33.0
FIRST QUARTILE	30.5	34.5	27.5	20.5	22.5	33.5	27.5	25.5	21.5	19.5	23.5	27.5	33.5	22.5	28.5	26.5	38.5	27.5	31.5	25.5
MEDIAN	34.5	40.0	27.5	21.5	33.5	42.0	32.5	30.5	22.5	27.5	26.5	35.5	40.0	23.5	36.5	27.5	46.0	31.5	46.0	31.5
THIRD QUARTILE	44.0	44.0	32.5	25.5	42.0	50.5	32.5	33.5	35.5	34.5	34.5	38.0	50.5	36.5	38.0	29.5	57.5	42.0	46.0	36.5
NO. COMPANIES	24	9	3	9	12	19	5	9	6	5	7	4	8	11	13	9	6	4	3	12
NO. EMPLOYEES	27	9	4	9	13	19	5	10	6	8	7	4	22	11	13	9	7	16	4	12

WORCESTER, MA

TOTAL ALL TYPES OF BUSINESS	JOB CATEGORY																		
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	35.8	36.8	33.4	25.3	30.7	36.2	34.1	31.1	28.9	34.1	32.6	39.4	46.9	31.9	36.2	30.9	44.5	28.8	34.2	35.5
FIRST QUARTILE	29.5	30.5	28.5	19.5	22.5	25.5	28.5	23.5	20.5	31.5	22.5	35.5	38.0	24.5	30.5	24.5	36.5	24.5	27.5	28.5
MEDIAN	35.5	33.5	33.5	22.5	28.5	34.5	32.5	29.5	22.5	35.5	24.5	40.0	46.0	30.5	35.5	29.5	42.0	28.5	34.5	33.5
THIRD QUARTILE	40.0	44.0	36.5	27.5	38.0	44.0	38.0	40.0	28.5	35.5	44.0	44.0	57.5	36.5	40.0	35.5	50.5	33.5	40.0	40.0
NO. COMPANIES	93	12	28	29	40	77	15	63	12	5	10	12	71	32	50	40	65	78	51	73
NO. EMPLOYEES	99	13	30	29	53	77	15	89	12	5	10	13	114	32	52	45	78	459	152	77

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
ACCOUNTING MANAGER	AUDITING MANAGER	COST ACCOUNTING MANAGER	PAYROLL MANAGER	CREDIT & COLLECTION MANAGER	PERSONNEL DIRECTOR	EMPLOYMENT MANAGER	CUSTOMER SERVICE MANAGER	WORD PROCESSING MANAGER	COMPENSATION MANAGER	BENEFITS MANAGER	TRAINING & DEVELOPMENT MGR.	SALES MANAGER	MANAGER, ADMIN. SERVICES	BUILDING SERVICES MANAGER	WAREHOUSE MANAGER	PLANT MANAGER	FOREMAN	GENERAL FOREMAN	PURCHASING MANAGER

(AMOUNT IN THOUSANDS OF DOLLARS)

EAST CENTRAL UNITED STATES

AKRON-CANTON, OH

TOTAL ALL TYPES OF BUSINESS — JOB CATEGORY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	28.7			36.3	42.0	39.8	40.8	32.6		43.0				41.0	37.6	31.3	43.0	27.2	35.0	46.0
FIRST QUARTILE	25.5			20.5	34.5	31.5	35.5	24.5		25.5				31.5	32.5	21.5	35.5	25.5	32.5	35.5
MEDIAN	27.5			36.5	38.0	40.0	36.5	31.5		46.0				38.0	34.5	26.5	36.5	28.5	35.5	46.0
THIRD QUARTILE	29.5			44.0	53.5	48.0	50.5	35.5		57.5				53.5	46.0	42.0	50.5	29.5	37.0	57.5
NO. COMPANIES	6			4	3	3	2	5		3				3	4	4	3	4	4	6
NO. EMPLOYEES	12			4	3	3	3	13		3				3	6	7	9	105	20	6

BATTLE CREEK-KALAMAZOO, MI

TOTAL ALL TYPES OF BUSINESS — JOB CATEGORY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	36.9	36.1	37.0	27.7	31.3	43.8	35.8	32.2	45.0	31.3	31.8	33.4	43.0	35.9	39.6	35.2	43.3	31.5	35.7	35.7
FIRST QUARTILE	27.5	33.5	28.5	19.5	23.5	34.5	28.5	21.5	19.5	26.5	21.5	26.5	38.0	21.5	33.5	28.5	32.5	26.5	32.5	28.5
MEDIAN	35.5	38.0	37.5	23.5	30.5	44.0	35.5	29.5	35.5	29.5	26.5	33.5	40.0	30.5	40.0	34.5	40.0	31.5	35.5	32.5
THIRD QUARTILE	46.0	40.0	42.0	35.5	35.5	57.5	42.0	36.5	62.5	35.5	34.5	38.0	48.0	38.0	46.0	35.5	50.5	35.5	40.0	36.5
NO. COMPANIES	27	9	10	15	10	24	11	12	4	7	8	9	13	10	18	5	15	18	17	17
NO. EMPLOYEES	39	9	10	15	10	25	14	15	4	7	8	10	19	12	25	6	17	146	84	19

CHICAGO, IL

TOTAL ALL TYPES OF BUSINESS — JOB CATEGORY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	41.1	41.6	41.2	32.6	36.3	49.1	33.2	33.4	31.6	36.1	36.6	38.4	46.8	38.9	37.0	31.9	46.3	31.1	34.3	37.9
FIRST QUARTILE	35.5	38.0	38.0	27.5	32.5	40.0	29.5	31.5	27.5	29.5	32.5	30.5	34.5	32.5	29.5	22.5	34.0	29.5	30.5	30.5
MEDIAN	40.0	40.0	40.0	30.5	35.5	46.0	32.5	33.5	31.5	35.5	35.5	34.5	50.5	38.0	34.5	29.5	46.7	30.5	30.5	33.0
THIRD QUARTILE	46.0	46.0	48.0	40.0	44.0	57.5	36.5	36.5	34.5	36.5	40.0	44.0	53.5	46.0	42.0	38.0	53.5	34.5	33.3	42.0
NO. COMPANIES	30	6	9	16	10	26	12	12	5	10	11	9	12	25	12	5	9	1	1	17
NO. EMPLOYEES	38	15	10	16	11	27	12	18	8	12	11	12	20	30	12	8	11	17	6	19

CHICAGO (NORTH/WEST), IL

TOTAL ALL TYPES OF BUSINESS — JOB CATEGORY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	42.5	43.7	45.2	34.2	37.6	48.6	43.2	34.6	29.1	39.9	41.1	40.4	42.0	39.9	40.2	42.0	44.0	30.9	37.3	39.9
FIRST QUARTILE	35.0	40.0	34.5	24.5	32.5	38.0	38.5	30.5	22.5	29.5	35.5	33.5	34.5	28.5	32.5	30.5	31.5	26.5	34.5	34.5
MEDIAN	42.0	44.0	38.0	33.5	36.5	46.0	38.0	32.5	26.5	42.0	40.0	42.0	36.0	35.5	38.0	34.5	44.0	29.5	36.5	40.0
THIRD QUARTILE	46.0	46.0	62.5	38.0	44.0	62.5	48.0	35.5	27.5	48.0	48.0	50.5	53.5	48.0	46.0	57.5	57.5	34.5	38.0	42.0
NO. COMPANIES	17	9	6	8	9	18	12	11	4	7	6	11	6	13	11	5	13	10	7	17
NO. EMPLOYEES	25	13	6	8	9	19	12	16	4	7	6	11	14	14	12	11	25	111	16	17

CINCINNATI, OH

TOTAL ALL TYPES OF BUSINESS — JOB CATEGORY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	38.1	43.1	39.4	30.8	36.4	37.9	33.9	32.5	26.6	38.0	35.8	35.9	33.9	33.4	34.5	35.8	47.7	29.7	33.1	37.1
FIRST QUARTILE	33.5	38.0	31.5	24.5	31.5	29.5	29.5	25.5	21.3	34.5	29.5	32.5	19.5	24.5	25.5	31.5	40.0	26.5	31.5	33.5
MEDIAN	36.5	44.0	33.5	27.5	34.5	34.5	31.5	29.5	23.5	35.5	32.5	36.5	24.5	30.5	31.5	35.0	46.0	28.5	31.5	38.0
THIRD QUARTILE	42.0	48.0	38.0	35.0	42.0	46.0	40.0	40.0	26.9	39.0	40.0	42.0	50.5	40.0	42.0	38.0	57.5	32.5	35.5	42.0
NO. COMPANIES	31	10	13	21	16	34	13	17	6	8	4	9	20	11	16	14	21	24	17	36
NO. EMPLOYEES	35	10	13	21	16	34	13	17	6	8	4	9	95	12	24	23	42	259	71	37

COLUMBUS, OH

TOTAL ALL TYPES OF BUSINESS — JOB CATEGORY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	39.1	40.3	34.0	31.9	33.0	44.4	36.6	32.7	24.3	38.4	33.3	44.2	47.1	35.4	36.7	33.6	46.8	32.7	37.9	39.9
FIRST QUARTILE	30.5	34.5	24.5	24.5	24.5	32.5	29.5	25.5	19.5	26.5	23.5	32.5	40.0	28.5	31.5	27.5	35.5	25.5	30.5	31.5
MEDIAN	40.0	40.0	32.5	30.5	32.5	42.0	33.5	29.5	22.5	38.0	26.5	44.0	46.0	36.5	33.0	31.5	43.0	32.5	34.0	40.0
THIRD QUARTILE	44.0	44.0	40.0	38.0	36.5	57.5	44.0	40.0	36.5	46.0	46.0	50.5	53.5	42.0	44.0	40.0	57.5	40.0	44.0	46.0
NO. COMPANIES	43	9	17	22	17	36	14	22	5	8	9	14	20	11	19	20	24	28	19	32
NO. EMPLOYEES	59	11	19	22	20	38	19	28	6	8	9	19	44	11	23	24	33	306	87	34

DAYTON, OH

TOTAL ALL TYPES OF BUSINESS	JOB CATEGORY																			
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	35.7	37.3	35.4	34.1	34.6	41.4	33.6	29.3	24.9	39.8	22.5	37.3	44.5	32.5	32.9	31.1	43.8	28.4	33.3	38.2
FIRST QUARTILE	30.5	30.5	29.5	32.5	25.5	30.5	31.5	25.5	25.5	33.5	19.5	32.5	36.5	28.5	26.5	26.5	42.0	25.5	30.5	32.5
MEDIAN	35.5	40.0	35.5	34.5	32.5	40.0	33.5	27.5	25.5	42.0	21.5	38.0	42.0	30.5	32.5	30.5	50.5	28.5	34.5	36.0
THIRD QUARTILE	40.0	44.0	38.0	34.5	40.0	50.5	36.5	34.5	25.5	42.0	26.5	42.0	44.0	38.0	42.0	35.5	53.5	30.5	35.5	42.0
NO. COMPANIES	16	9	11	9	13	18	5	10	2	7	3	6	10	9	8	14	8	14	7	19
NO. EMPLOYEES	17	9	12	9	16	18	5	13	7	8	3	6	34	10	10	14	21	205	37	74

DETROIT AREA, MI

TOTAL ALL TYPES OF BUSINESS	JOB CATEGORY																			
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	39.4	47.4	39.6	33.4	29.4	48.3	36.4	43.0	27.6	41.0	37.4	47.8	45.4	34.2	38.7	26.3	54.3	29.9	38.3	38.8
FIRST QUARTILE	27.5	44.0	27.5	29.5	26.5	34.5	26.5	40.0	22.5	38.0	26.5	38.0	44.0	25.5	32.5	19.5	46.0	24.5	36.5	33.5
MEDIAN	33.5	44.0	35.5	31.5	27.5	44.0	38.0	44.0	23.5	38.0	38.5	42.0	46.0	38.0	35.5	21.5	62.5	29.5	38.0	35.5
THIRD QUARTILE	49.0	53.5	50.5	33.5	29.5	62.5	38.0	46.0	31.5	40.0	38.0	53.5	48.0	38.0	46.0	28.5	62.5	32.5	40.0	46.0
NO. COMPANIES	12	4	6	8	4	3	7	8	3	4	4	4	7	4	5	8	4	4	1	8
NO. EMPLOYEES	17	5	6	8	10	10	8	16	5	4	4	4	28	5	6	8	5	132	50	8

EVANSVILLE, IN

TOTAL ALL TYPES OF BUSINESS	JOB CATEGORY																			
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	36.0	28.3		23.4	26.7	34.4	27.9	30.1			30.0		35.3		32.9	28.8	50.8	29.3	35.9	36.7
FIRST QUARTILE	27.5	26.5		19.5	19.5	26.5	19.5	19.5			25.5		24.5		25.5	21.5	44.0	25.5	30.5	29.5
MEDIAN	31.5	27.5		23.5	26.5	31.5	25.5	25.5			28.5		32.5		35.5	30.5	49.0	29.5	36.5	36.5
THIRD QUARTILE	46.0	31.5		25.5	32.5	38.0	31.5	33.5			38.0		40.0		38.0	35.5	62.5	32.5	41.0	42.0
NO. COMPANIES	17	9		7	9	16	7	4			3		8		10	9	9	8	8	10
NO. EMPLOYEES	18	9		7	9	16	7	4			3		11		11	9	15	216	49	12

FORT WAYNE, IN

TOTAL ALL TYPES OF BUSINESS	JOB CATEGORY																			
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	37.9	35.3	34.2	26.8	30.4	42.6	30.7	31.8	25.4	37.2		34.9	38.3	29.0	34.3	32.5	51.6	31.6	37.1	44.3
FIRST QUARTILE	33.5	31.5	26.5	19.5	19.5	32.5	20.5	20.5	19.5	32.5		28.5	27.5	26.5	30.5	21.5	42.0	26.5	29.5	31.5
MEDIAN	38.0	33.5	33.5	22.5	27.5	40.0	29.5	29.5	22.5	34.5		34.5	35.5	28.5	33.5	27.5	50.5	31.5	36.5	42.0
THIRD QUARTILE	42.0	40.0	38.0	30.5	39.0	53.5	38.0	42.0	30.5	44.0		46.0	44.0	32.5	40.0	33.5	62.5	38.0	42.0	57.5
NO. COMPANIES	19	7	12	14	12	24	11	11	3	10		10	10	10	15	12	10	14	12	19
NO. EMPLOYEES	33	7	12	14	14	24	12	17	4	10		10	16	10	17	12	16	248	40	24

GRAND RAPIDS (WEST MI)

TOTAL ALL TYPES OF BUSINESS	JOB CATEGORY																			
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	39.3	38.6	36.7	30.8	36.5	40.0	32.2	38.5	25.4	38.1	35.1	36.9	44.7	35.8	32.7	38.2	47.8	24.3	31.5	39.9
FIRST QUARTILE	29.5	31.5	30.5	24.5	29.5	32.5	24.5	25.5	22.5	23.5	27.5	24.5	35.5	28.5	25.5	29.5	33.5	23.5	27.5	34.5
MEDIAN	35.5	40.0	34.5	29.5	33.5	36.5	26.5	42.0	23.5	29.5	33.5	36.5	46.0	33.5	34.5	40.0	42.0	24.5	31.5	38.0
THIRD QUARTILE	44.0	42.0	44.0	31.5	42.0	44.0	35.5	44.0	28.5	46.0	36.5	38.0	53.5	36.5	38.0	44.0	48.0	27.5	36.5	46.0
NO. COMPANIES	62	6	10	12	10	18	7	8	6	4	7	6	12	11	15	9	15	16	14	20
NO. EMPLOYEES	22	6	10	12	10	19	7	9	7	4	7	6	22	12	18	16	24	302	71	26

INDIANAPOLIS, IN

TOTAL ALL TYPES OF BUSINESS	JOB CATEGORY																			
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	34.9	42.2	34.9	25.0	30.0	44.0	37.6	29.8		34.6	33.0	31.9	51.4	25.1	30.2	29.7	47.6	32.0	32.5	32.9
FIRST QUARTILE	26.5	35.5	26.5	19.5	25.5	31.5	25.5	19.5		28.5	27.5	20.5	46.0	19.5	23.5	27.5	38.0	28.5	27.5	20.5
MEDIAN	33.5	40.0	32.5	21.5	30.5	44.0	40.0	30.5		35.5	31.5	30.5	50.5	20.5	27.5	28.5	50.5	33.5	29.5	31.5
THIRD QUARTILE	42.0	48.0	40.0	24.5	35.5	62.5	44.0	38.0		42.0	34.5	38.0	62.5	31.5	29.5	33.5	53.5	36.5	38.0	40.0
NO. COMPANIES	29	12	11	16	7	27	8	13		7	9	13	13	15	19	13	6	10	4	21
NO. EMPLOYEES	35	25	12	16	9	27	8	19		7	9	16	17	22	20	13	9	47	21	21

ROCKFORD, IL

TOTAL ALL TYPES OF BUSINESS	JOB CATEGORY																			
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	35.0		30.2	26.3	34.6	44.8	29.9						44.5		34.8	28.0	46.1	29.1	32.9	37.0
FIRST QUARTILE	28.5		26.5	23.5	28.5	42.0	19.5						36.5		29.5	26.5	36.5	26.5	25.5	33.5
MEDIAN	33.5		30.5	24.5	31.5	44.0	29.5						44.0		30.5	27.5	44.0	29.5	36.5	35.5
THIRD QUARTILE	42.0		33.5	28.5	34.5	46.0	32.5						48.0		40.0	28.5	50.5	31.5	38.0	44.0
NO. COMPANIES	8		3	4	3	5	4						5		6	6	4	5	4	7
NO. EMPLOYEES	11		3	4	4	5	4						8		6	6	4	38	23	7

	ACCOUNTING MANAGER	AUDITING MANAGER	COST ACCOUNTING MANAGER	PAYROLL MANAGER	CREDIT & COLLECTION MANAGER	PERSONNEL DIRECTOR	EMPLOYMENT MANAGER	CUSTOMER SERVICE MANAGER	WORD PROCESSING MANAGER	COMPENSATION MANAGER	BENEFITS MANAGER	TRAINING & DEVELOPMENT MGR.	SALES MANAGER	MANAGER, ADMIN. SERVICES	BUILDING SERVICES MANAGER	WAREHOUSE MANAGER	PLANT MANAGER	FOREMAN	GENERAL FOREMAN	PURCHASING MANAGER
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T

(AMOUNT IN THOUSANDS OF DOLLARS)

TOLEDO AREA, OH

TOTAL ALL TYPES OF BUSINESS — JOB CATEGORY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	37.1	42.2	37.9	29.9	36.7	45.7	35.3	33.0	30.0	39.9	38.1	34.7	41.6	43.3	35.1	38.0	45.7	31.7	35.6	38.4
FIRST QUARTILE	29.5	36.5	34.5	24.5	26.5	34.5	26.5	23.5	21.5	35.5	31.5	26.5	33.5	33.5	23.5	26.5	35.5	29.5	25.5	31.5
MEDIAN	34.0	44.0	36.5	30.5	36.0	46.0	36.5	32.5	29.5	40.0	35.5	31.5	36.5	38.0	36.5	36.5	42.0	31.5	32.5	35.5
THIRD QUARTILE	44.0	46.0	42.0	33.5	42.0	57.5	44.0	35.5	40.0	40.0	44.0	46.0	50.5	57.5	44.0	44.0	53.5	36.5	46.0	45.0
NO. COMPANIES	40	13	16	24	13	29	15	12	6	8	12	11	20	7	15	14	15	20	16	21
NO. EMPLOYEES	60	14	23	25	13	29	16	13	6	8	12	11	37	7	16	14	28	218	65	24

WEST CENTRAL UNITED STATES

CEDAR RAPIDS, IA

TOTAL ALL TYPES OF BUSINESS — JOB CATEGORY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	40.4		36.8	22.6	26.4	45.8	31.8	28.3		36.0		39.1	43.7	31.2	38.5	35.6	46.3	27.3	36.2	38.5
FIRST QUARTILE	33.5		32.5	19.5	21.5	34.5	22.5	19.5		29.5		36.5	38.0	24.5	32.5	33.5	44.0	25.5	34.5	30.5
MEDIAN	38.0		34.5	19.5	24.5	42.0	30.5	19.5		32.5		40.0	42.0	25.5	36.5	34.5	46.0	27.5	35.5	34.0
THIRD QUARTILE	48.0		40.0	22.5	27.5	50.5	35.5	34.5		38.0		46.0	50.5	40.0	40.0	36.5	53.5	29.5	38.0	46.0
NO. COMPANIES	13		6	8	4	12	8	6		5		5	5	6	7	3	5	4	3	9
NO. EMPLOYEES	14		6	8	10	12	8	12		5		5	26	6	7	4	5	134	15	10

DAVENPORT, IA (QUAD-CITIES)

TOTAL ALL TYPES OF BUSINESS — JOB CATEGORY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	41.2	26.5	36.6	24.5	26.6	40.4	38.4	26.0					43.1	38.3	32.7	30.2	52.0	35.4	43.6	42.8
FIRST QUARTILE	34.5	19.5	24.5	20.5	19.5	31.5	35.5	19.5					35.5	35.5	19.5	21.5	42.0	31.5	42.0	34.0
MEDIAN	40.0	25.5	33.5	22.5	26.5	44.0	38.0	20.5					46.0	38.0	29.5	33.5	50.5	35.5	44.3	46.0
THIRD QUARTILE	46.0	34.5	53.5	26.5	33.5	48.0	38.0	33.5					50.5	42.0	42.0	35.5	62.5	42.0	45.3	50.5
NO. COMPANIES	18	3	6	11	7	15	4	7					8	6	7	3	7	7	5	10
NO. EMPLOYEES	18	3	7	11	7	15	4	7					11	6	7	3	7	52	17	15

DES MOINES, IA

TOTAL ALL TYPES OF BUSINESS — JOB CATEGORY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	36.9	35.0	30.7	27.8	31.0	42.1	28.3	32.0	27.3	35.0	30.6	35.8	45.5	37.0	33.7	35.1	44.4	28.4	27.6	32.1
FIRST QUARTILE	31.5	29.5	29.5	21.5	22.5	34.5	20.5	20.5	19.5	23.5	21.5	27.5	40.0	27.5	26.5	33.5	38.0	25.5	19.5	25.5
MEDIAN	35.5	32.5	29.5	25.5	29.5	44.0	27.5	30.5	23.5	29.5	26.5	32.5	48.0	34.5	32.5	36.5	42.0	27.5	26.5	31.5
THIRD QUARTILE	40.0	38.0	32.5	35.5	34.5	50.5	30.5	38.0	32.5	46.0	42.0	46.0	50.5	44.0	40.0	40.0	50.5	30.5	34.5	36.5
NO. COMPANIES	53	23	39	31	18	54	21	25	20	10	11	21	20	23	30	14	13	14	13	33
NO. EMPLOYEES	67	13	38	31	20	54	23	36	24	10	11	21	29	23	31	78	54	141	124	34

FARGO-MOORHEAD, ND

TOTAL ALL TYPES OF BUSINESS — JOB CATEGORY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	38.1			26.6	27.9	33.4		28.3					40.6	24.2	32.7	24.3		26.8	30.9	26.7
FIRST QUARTILE	33.5			19.5	20.5	32.5		19.5					33.5	19.5	30.5	19.5		22.5	28.5	22.5
MEDIAN	36.5			22.5	27.5	35.5		29.5					38.0	26.5	30.5	21.5		23.5	30.5	23.5
THIRD QUARTILE	44.0			24.5	35.5	38.0		30.5					40.0	26.5	38.0	23.5		28.5	30.5	34.5
NO. COMPANIES	11			4	6	9		3					7	3	4	4		3	3	7
NO. EMPLOYEES	12			4	7	9		4					8	3	6	4		18	8	7

KANSAS CITY, MO

TOTAL ALL TYPES OF BUSINESS — JOB CATEGORY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	37.7	45.1	36.9	27.8	31.3	39.3	28.2	32.8	28.1	31.6	31.4	43.4	48.2	36.3	29.5	31.5	40.0	29.1	37.8	33.8
FIRST QUARTILE	30.5	38.0	29.5	19.5	23.5	32.5	20.5	24.5	23.5	27.5	23.5	26.5	40.0	29.5	26.5	22.5	36.5	26.5	32.5	28.5
MEDIAN	34.5	42.0	40.0	28.5	25.5	38.0	28.5	30.5	27.5	33.5	30.5	46.0	50.5	35.5	27.5	32.5	42.0	29.5	36.5	34.5
THIRD QUARTILE	42.0	50.5	42.0	32.5	34.5	46.0	32.5	38.0	32.5	33.5	31.5	50.5	57.5	40.0	30.5	36.5	44.0	34.5	42.0	40.0
NO. COMPANIES	18	10	7	9	8	17	10	9	9	5	4	7	10	11	9	10	6	8	5	14
NO. EMPLOYEES	22	11	11	9	9	17	10	11	9	5	4	8	14	13	9	13	9	54	7	14

LINCOLN, NE

TOTAL ALL TYPES OF BUSINESS — JOB CATEGORY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	33.4	28.1	29.6	23.7	30.0	40.0	26.8	29.8	23.4	26.5	29.7	30.1	43.1	29.7	32.4	30.1	57.4	27.9	31.5	36.2
FIRST QUARTILE	24.5	22.5	24.5	19.5	20.5	32.5	19.5	19.5	19.5	23.5	19.5	23.5	26.5	22.5	26.5	25.5	44.0	25.5	30.5	26.5
MEDIAN	33.5	26.5	28.5	21.5	27.5	38.0	23.5	19.5	21.5	25.5	27.5	28.5	44.0	25.5	31.5	29.5	62.5	27.5	31.5	34.5
THIRD QUARTILE	40.0	34.5	34.5	25.5	33.5	46.0	30.5	42.0	23.5	26.5	30.5	35.5	53.5	35.5	38.0	36.5	62.5	29.5	36.5	44.0
NO. COMPANIES	32	9	13	19	11	30	15	8	10	4	5	15	17	18	19	14	8	11	14	23
NO. EMPLOYEES	37	9	13	19	11	30	16	14	10	4	5	15	32	18	19	15	8	101	54	23

MADISON, WI

TOTAL ALL TYPES OF BUSINESS — JOB CATEGORY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	32.4	36.6		31.8		50.0	27.6	34.3	25.9			31.8	40.9	29.8	33.4	35.0	53.8	31.4	37.4	36.4
FIRST QUARTILE	26.5	28.5		26.5		42.0	22.5	24.5	20.5			28.5	19.5	24.5	30.5	30.5	46.0	28.5	36.0	28.5
MEDIAN	30.5	36.5		30.5		48.0	22.5	36.5	24.5			30.5	35.5	29.5	35.5	36.5	57.5	32.5	34.0	36.5
THIRD QUARTILE	38.0	42.0		36.5		62.5	28.5	38.0	29.5			36.5	57.5	34.5	36.5	38.0	57.5	33.5	39.0	40.0
NO. COMPANIES	11	3		6		9	5	6	3			3	5	5	6	3	4	5	2	7
NO. EMPLOYEES	15	5		6		10	5	6	3			3	12	5	6	3	8	47	5	7

MID-MISSOURI

TOTAL ALL TYPES OF BUSINESS — JOB CATEGORY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	36.4		28.0	22.3	34.3	44.5	27.1	29.7		28.2			51.3		29.1	30.5	49.9	26.5	25.0	32.5
FIRST QUARTILE	25.5		20.5	19.5	29.5	34.5	24.5	24.5		26.5			50.5		22.5	26.5	44.0	22.5	22.5	28.5
MEDIAN	34.5		21.5	19.5	34.5	46.0	27.5	29.5		26.5			50.5		25.5	27.5	50.5	27.5	22.5	29.5
THIRD QUARTILE	44.0		34.5	21.5	40.0	48.0	28.5	34.5		31.5			53.5		34.5	36.5	53.5	30.5	25.5	33.5
NO. COMPANIES	8		4	4	3	7	4	5		1			2		5	5	1	7	4	5
NO. EMPLOYEES	11		4	4	3	7	5	5		1			6		8	6	7	77	3	7

MILWAUKEE, WI

TOTAL ALL TYPES OF BUSINESS — JOB CATEGORY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	39.7	47.0	36.4	29.4	37.0	45.1	39.6	36.0	26.2	41.3	43.5	44.8	42.3	27.7	38.5	33.1	53.9	31.7	41.5	41.0
FIRST QUARTILE	34.5	33.5	29.5	20.5	30.5	32.5	31.5	28.5	20.5	32.5	39.0	38.0	35.5	22.5	31.5	25.5	44.0	28.5	32.5	32.5
MEDIAN	38.0	46.0	35.5	26.5	36.5	44.0	42.0	36.5	24.5	35.5	44.0	46.0	46.0	23.5	35.5	30.5	57.5	31.5	34.0	36.5
THIRD QUARTILE	48.0	50.5	40.0	35.5	42.0	53.5	48.0	40.0	30.5	53.5	48.0	53.5	48.0	30.5	40.0	40.0	62.5	34.5	44.0	48.0
NO. COMPANIES	26	12	11	13	15	18	11	9	9	7	11	8	11	9	11	6	11	11	9	14
NO. EMPLOYEES	27	12	11	13	15	20	11	9	9	7	11	8	18	12	12	7	15	203	26	26

MINNESOTA (SOUTHERN)

TOTAL ALL TYPES OF BUSINESS — JOB CATEGORY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	31.7		23.3	22.7		37.4		20.8					43.1	30.7	32.2	26.8	17.2	23.9		32.6
FIRST QUARTILE	23.5		19.5	21.5		32.5		19.5					38.0	23.5	25.5	19.5	31.5	20.5		29.3
MEDIAN	29.5		23.5	21.5		36.5		20.5					42.0	25.5	34.5	28.5	33.5	23.5		33.5
THIRD QUARTILE	35.5		24.5	24.5		50.5		22.5					50.5	38.0	36.5	29.5	40.0	24.5		36.5
NO. COMPANIES	13		2	5		7		3					6	7	5	2	6	8		9
NO. EMPLOYEES	15		4	5		7		3					10	10	5	4	18	54		9

OMAHA, NE

TOTAL ALL TYPES OF BUSINESS — JOB CATEGORY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	35.4	40.8	28.0	25.7	29.8	60.8	34.1	33.6			34.5	27.8	33.5	29.0	31.4	29.4	51.8	29.2	28.1	31.5
FIRST QUARTILE	24.5	35.5	24.5	22.5	19.5	57.5	29.5	31.5			33.5	25.5	30.5	26.5	28.5	27.5	40.0	27.5	19.5	19.5
MEDIAN	29.5	35.5	27.5	27.5	29.5	62.5	40.0	34.5			34.5	26.5	30.5	30.5	30.5	30.5	53.5	30.5	21.5	36.5
THIRD QUARTILE	48.0	42.0	27.5	28.5	36.5	62.5	46.0	36.5			35.5	28.5	32.5	31.5	32.5	32.5	57.5	33.5	34.0	38.0
NO. COMPANIES	4	3	3	5	4	3	4	4			3	2	3	5	5	2	4	5	3	4
NO. EMPLOYEES	7	5	4	5	6	3	7	17			3	6	21	11	5	9	15	49	17	5

ST. LOUIS, MO

TOTAL ALL TYPES OF BUSINESS — JOB CATEGORY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	40.5	41.9	40.1	29.3	32.7	49.5	23.5	36.8	21.8	40.0	38.8	42.0	48.5	30.0	33.9	29.9	51.3	34.6	39.8	39.6
FIRST QUARTILE	31.5	33.5	31.5	19.5	19.5	40.0	19.5	25.5	20.5	22.5	28.5	27.5	33.5	24.5	28.5	22.5	44.0	31.5	36.5	35.5
MEDIAN	42.0	35.5	36.5	35.5	29.5	53.5	20.5	27.5	20.5	24.5	40.0	38.0	42.0	30.5	31.5	23.5	53.5	34.5	40.0	38.0
THIRD QUARTILE	50.5	53.5	42.0	36.5	33.5	62.5	23.5	46.0	24.5	50.5	48.0	40.0	62.5	31.5	32.5	25.5	57.5	38.0	42.0	42.0
NO. COMPANIES	13	6	4	7	8	9	4	5	3	4	3	4	6	5	8	4	6	5	4	9
NO. EMPLOYEES	20	6	4	7	8	15	4	5	3	4	3	4	6	5	8	4	28	129	15	14

	ACCOUNTING MANAGER	AUDITING MANAGER	COST ACCOUNTING MANAGER	PAYROLL MANAGER	CREDIT & COLLECTION MANAGER	PERSONNEL DIRECTOR	EMPLOYMENT MANAGER	CUSTOMER SERVICE MANAGER	WORD PROCESSING MANAGER	COMPENSATION MANAGER	BENEFITS MANAGER	TRAINING & DEVELOPMENT MGR.	SALES MANAGER	MANAGER, ADMIN. SERVICES	BUILDING SERVICES MANAGER	WAREHOUSE MANAGER	PLANT MANAGER	FOREMAN	GENERAL FOREMAN	PURCHASING MANAGER
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T

(AMOUNT IN THOUSANDS OF DOLLARS)

TOPEKA, KS

TOTAL ALL TYPES OF BUSINESS — JOB CATEGORY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	36.4	40.9	35.4	24.3		40.1	34.5	32.7	26.5		41.2	42.4	43.9	27.4	31.4	27.8		26.6	35.8	33.1
FIRST QUARTILE	27.5	35.5	29.5	19.5		29.5	22.5	29.5	20.5		32.5	38.0	40.0	19.5	25.5	24.5		23.5	32.5	23.5
MEDIAN	38.0	46.0	38.0	21.5		40.0	32.5	30.5	25.5		50.5	42.0	46.0	26.5	30.5	26.5		26.5	35.5	35.5
THIRD QUARTILE	42.0	46.0	40.0	25.5		53.5	42.0	35.5	33.5		50.5	44.0	48.0	29.5	32.5	32.5		28.5	38.0	35.5
NO. COMPANIES	10	5	7	6		11	7	8	3		3	5	5	7	3	3		5	4	4
NO. EMPLOYEES	13	5	5	6		14	10	10	3		3	5	14	8	5	3		49	11	4

WICHITA, KS

TOTAL ALL TYPES OF BUSINESS — JOB CATEGORY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	41.3	43.3	36.9	28.1	35.1	43.1	40.6	36.1	30.5	33.5	37.6	30.6	38.9	35.9	33.1	25.9	45.3	31.0	39.5	37.7
FIRST QUARTILE	35.5	34.5	31.5	21.5	29.5	35.5	31.5	23.5	26.5	26.5	31.5	25.5	21.5	22.5	29.5	20.5	40.0	28.5	34.0	28.5
MEDIAN	42.0	38.0	35.5	24.5	31.5	42.0	34.5	35.5	26.5	31.5	33.0	30.5	40.0	25.5	31.5	24.5	46.0	33.5	42.0	38.0
THIRD QUARTILE	46.0	50.5	44.0	35.5	36.5	50.5	42.0	48.0	34.5	36.5	44.0	34.5	50.5	50.5	40.0	29.5	50.5	33.5	44.0	44.0
NO. COMPANIES	17	9	11	12	13	19	7	10	2	7	7	7	10	6	16	12	12	13	5	12
NO. EMPLOYEES	31	9	14	12	20	19	8	10	2	7	7	7	24	6	16	16	19	256	38	15

SOUTHERN UNITED STATES

ATLANTA, GA

TOTAL ALL TYPES OF BUSINESS — JOB CATEGORY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	33.6					37.8		25.5	23.6				45.2	31.8	31.4		34.5	21.7		
FIRST QUARTILE	26.5					33.5		22.5	20.5				34.5	22.5	26.5		30.5	20.5		
MEDIAN	33.5					40.0		22.5	22.5				42.0	30.5	32.5		35.5	20.5		
THIRD QUARTILE	40.0					40.0		25.5	23.5				57.5	44.0	33.5		40.0	22.5		
NO. COMPANIES	6					3		3	3				3	7	3		2	2		
NO. EMPLOYEES	7					3		6	4				6	7	4		4	12		

BIRMINGHAM, AL

TOTAL ALL TYPES OF BUSINESS — JOB CATEGORY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	39.3	41.8	33.3	30.3	35.8	36.6	39.5	24.2		38.0	42.8	43.9	46.8	27.1	29.4	30.7	50.0	27.0	35.3	39.9
FIRST QUARTILE	27.3	26.5	24.5	21.5	32.5	27.5	19.5	19.5		21.5	38.0	19.5	40.0	19.5	25.5	29.3	35.5	25.5	32.5	29.5
MEDIAN	38.0	42.0	33.5	23.5	33.5	36.5	39.0	19.5		42.0	40.0	40.0	44.0	22.5	27.5	29.5	53.5	26.5	38.0	32.5
THIRD QUARTILE	50.5	50.5	42.0	29.5	38.0	44.0	38.0	32.5		50.5	50.5	53.5	50.5	22.5	29.5	29.5	57.5	28.5	46.0	53.5
NO. COMPANIES	11	9	3	5	7	10	4	6		3	3	4	7	4	5	5	5	5	4	10
NO. EMPLOYEES	14	6	3	5	7	10	4	7		3	3	4	8	4	5	9	6	11	9	20

CHARLOTTE, NC

TOTAL ALL TYPES OF BUSINESS — JOB CATEGORY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	36.9	47.2	33.8	24.4	34.6	44.2	29.0	37.8		37.0	33.7	33.0	51.0	35.6	32.9	33.3	47.9	29.1	36.5	37.5
FIRST QUARTILE	30.5	40.0	32.5	20.5	29.5	34.5	24.5	32.5		25.5	32.5	27.5	42.0	32.5	30.3	27.5	32.5	25.5	32.5	30.3
MEDIAN	39.5	42.0	34.5	22.5	30.5	42.0	26.5	36.5		36.5	32.5	29.5	44.0	32.5	33.5	31.5	42.0	29.5	33.5	36.5
THIRD QUARTILE	46.0	53.5	34.5	28.5	42.0	53.5	28.5	38.0		40.0	35.5	38.0	62.5	36.5	34.5	38.0	62.5	31.5	40.0	44.0
NO. COMPANIES	15	5	3	10	10	15	3	4		4	3	6	7	5	7	6	6	5	3	12
NO. EMPLOYEES	15	5	3	11	10	15	4	4		4	5	6	7	5	7	6	7	26	8	12

COLUMBIA, SC

TOTAL ALL TYPES OF BUSINESS — JOB CATEGORY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	31.3	34.6	30.6	26.6	35.3	42.7	24.1	36.6		38.2		31.4	53.7		39.3	23.7	47.8	27.9	35.2	37.4
FIRST QUARTILE	28.5	22.5	29.5	22.5	30.3	34.5	19.5	32.5		27.5		28.5	44.0		33.5	27.5	36.5	23.5	33.0	31.5
MEDIAN	32.5	25.5	29.5	23.5	33.5	44.0	22.5	38.0		36.5		30.5	50.5		38.0	31.5	50.5	26.5	34.0	35.5
THIRD QUARTILE	36.5	44.0	32.5	26.5	42.0	48.0	27.5	42.0		50.5		34.5	62.5		46.0	32.5	53.5	31.5	42.0	38.0
NO. COMPANIES	7	4	6	6	3	11	8	5		3		5	2		5	6	6	5	3	8
NO. EMPLOYEES	7	4	6	6	3	11	8	15		3		5	3		5	9	16	46	12	8

DALLAS, TX

TOTAL ALL TYPES OF BUSINESS

JOB CATEGORY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	36.8	47.5	40.1	33.4	38.4	48.5	31.0	31.3	28.6	36.9	39.1	44.7	44.5	31.8	37.3	32.0	53.5	31.2	40.1	35.1
FIRST QUARTILE	31.5	42.0	35.5	27.5	31.5	42.0	25.5	27.5	23.5	25.5	25.5	38.0	40.0	26.5	32.5	27.5	50.5	28.5	36.5	24.5
MEDIAN	33.5	48.0	40.0	29.5	40.0	46.0	29.5	28.5	26.5	32.5	32.5	48.0	44.0	28.5	36.5	31.5	57.5	30.5	42.0	30.5
THIRD QUARTILE	44.0	57.5	42.0	38.0	46.0	57.5	36.5	35.5	31.5	42.0	53.5	53.5	50.5	34.5	40.0	33.5	57.5	35.5	42.0	38.0
NO. COMPANIES	17	12	7	16	9	15	9	8	10	8	7	9	8	12	12	10	5	5	2	14
NO. EMPLOYEES	31	18	8	18	9	16	11	14	10	8	7	9	44	24	14	20	11	98	12	20

FORT WORTH, TX

TOTAL ALL TYPES OF BUSINESS

JOB CATEGORY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	36.5			32.5	32.3	48.5	39.5							24.7	30.6	21.7			20.6	35.0
FIRST QUARTILE	21.5			22.5	20.5	38.0	29.5							19.5	21.5	19.5			19.5	19.5
MEDIAN	24.5			25.5	24.5	44.0	31.5							19.5	26.5	19.5			19.5	31.5
THIRD QUARTILE	42.0			38.0	46.0	62.5	57.5							29.5	28.5	23.5			20.5	42.0
NO. COMPANIES	6			4	5	6	3							5	4	2			2	4
NO. EMPLOYEES	8			4	6	6	3							10	4	6			14	5

GREENSBORO, NC

TOTAL ALL TYPES OF BUSINESS

JOB CATEGORY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	37.2			27.6	23.8	35.7		32.1					38.5	29.3	26.8	20.5	38.7	24.4	31.7	30.0
FIRST QUARTILE	33.5			19.5	19.5	33.5		24.5					35.5	22.5	26.5	19.5	27.5	23.5	25.5	23.5
MEDIAN	38.0			25.5	19.5	35.5		28.5					40.0	30.5	26.5	20.5	40.0	24.5	29.5	28.5
THIRD QUARTILE	40.0			27.5	32.5	38.0		44.0					40.0	31.5	27.5	21.5	42.0	25.5	33.5	38.0
NO. COMPANIES	7			4	3	3		5					3	4	3	2	4	3	4	3
NO. EMPLOYEES	7			4	3	3		7					3	4	3	3	5	16	7	3

HAMPTON ROADS, VA

TOTAL ALL TYPES OF BUSINESS

JOB CATEGORY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	35.7	35.2	38.5	29.7	34.7	38.1	32.0	29.1		41.8	32.5	31.4	36.0	27.9	34.4	29.1	54.1	29.4	36.2	37.4
FIRST QUARTILE	21.5	27.5	29.5	19.5	33.5	30.5	28.5	20.5		28.5	25.5	25.5	25.5	23.5	21.5	23.5	50.5	22.5	31.5	24.5
MEDIAN	33.5	34.5	36.5	24.5	34.5	34.5	32.5	23.5		38.0	29.5	31.5	30.5	24.5	28.5	28.5	57.5	29.5	34.0	35.5
THIRD QUARTILE	44.0	34.5	50.5	38.0	38.0	44.0	34.5	40.0		50.5	36.5	34.5	50.5	29.5	42.0	32.5	62.5	32.5	44.0	50.5
NO. COMPANIES	19	6	10	10	9	16	5	9		5	5	5	11	9	11	10	5	8	4	14
NO. EMPLOYEES	39	7	10	12	9	16	5	9		6	5	6	26	13	12	11	9	72	23	14

HIGH POINT, NC

TOTAL ALL TYPES OF BUSINESS

JOB CATEGORY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	34.3												39.1			27.0	29.1		21.2	23.0
FIRST QUARTILE	26.5												28.5			20.5	25.5		17.5	20.5
MEDIAN	36.5												32.5			20.5	27.5		19.5	22.5
THIRD QUARTILE	38.0												57.5			40.0	32.5		22.5	27.5
NO. COMPANIES	4												3			2	2		3	3
NO. EMPLOYEES	4												9			3	5		4	3

HOUSTON, TX

TOTAL ALL TYPES OF BUSINESS

JOB CATEGORY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	43.9	48.7		39.9	42.0	52.5	41.1	40.8	32.5	48.6	38.4	45.6	50.3	45.6	40.8	30.1	54.6	38.5	36.5	44.0
FIRST QUARTILE	38.0	42.0		35.5	29.5	44.0	32.5	29.5	23.5	44.0	29.5	34.5	40.0	38.0	36.5	25.5	50.5	30.5	32.5	42.0
MEDIAN	44.0	50.5		40.0	42.0	53.5	40.0	35.5	31.5	48.0	38.0	46.0	50.5	40.0	50.5	28.5	50.5	44.0	33.5	44.0
THIRD QUARTILE	44.0	50.5		48.0	50.5	62.5	44.0	57.5	38.0	53.5	40.0	53.5	62.5	57.5	62.5	30.5	62.5	46.0	40.0	57.5
NO. COMPANIES	16	6		10	6	12	6	3	5	5	7	5	4	7	5	8	5	9	7	12
NO. EMPLOYEES	28	10		10	6	12	6	3	5	6	9	6	17	7	5	32	6	219	25	18

JACKSONVILLE, FL

TOTAL ALL TYPES OF BUSINESS

JOB CATEGORY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	38.1	41.8	35.6	34.8	33.6	42.6	32.2	28.7		34.0	34.0	34.6	30.5	32.6	33.8	32.4	49.9	28.4	36.0	32.6
FIRST QUARTILE	30.5	40.0	25.5	25.5	25.5	28.5	20.5	19.5		26.5	24.5	24.5	21.5	26.5	25.5	23.5	36.5	25.5	30.5	23.5
MEDIAN	35.5	40.0	31.5	25.5	28.5	44.0	35.5	21.5		33.5	36.5	33.5	23.5	28.5	31.5	36.5	40.0	27.5	35.5	29.5
THIRD QUARTILE	42.0	44.0	40.0	48.0	34.5	57.5	35.5	42.0		42.0	36.5	38.0	33.5	38.0	36.5	35.5	62.5	31.5	38.0	36.5
NO. COMPANIES	10	5	8	6	4	14	9	9		3	5	8	16	10	9	13	4	52	14	8
NO. EMPLOYEES	10	6	8	6	4	14	9	14		3	5	8	16	10	9	13	4	52	14	8

	ACCOUNTING MANAGER	AUDITING MANAGER	COST ACCOUNTING MANAGER	PAYROLL MANAGER	CREDIT & COLLECTION MANAGER	PERSONNEL DIRECTOR	EMPLOYMENT MANAGER	CUSTOMER SERVICE MANAGER	WORD PROCESSING MANAGER	COMPENSATION MANAGER	BENEFITS MANAGER	TRAINING & DEVELOPMENT MGR.	SALES MANAGER	MANAGER, ADMIN. SERVICES	BUILDING SERVICES MANAGER	WAREHOUSE MANAGER	PLANT MANAGER	FOREMAN	GENERAL FOREMAN	PURCHASING MANAGER
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T

(AMOUNT IN THOUSANDS OF DOLLARS)

KNOXVILLE (GREATER), TN

TOTAL ALL TYPES OF BUSINESS	JOB CATEGORY																			
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	46.3	35.8		28.0	42.5	52.9	36.8	33.0		31.0		35.8	49.1	22.3	32.4			25.3	30.4	40.5
FIRST QUARTILE	40.5	32.5		22.5	28.5	46.0	25.5	29.5		26.5		32.5	32.5	19.5	19.5			23.5	28.5	33.5
MEDIAN	44.0	40.0		24.5	38.0	48.0	33.5	30.5		27.5		32.5	51.5	19.5	25.5			25.5	32.5	34.0
THIRD QUARTILE	57.5	44.0		33.5	45.0	62.5	31.0	48.0		30.5		38.0	57.5	25.5	48.0			26.5	34.5	44.0
NO. COMPANIES	4	2		5	3	4	3	3		2		3	3	4	5			3	3	4
NO. EMPLOYEES	5	3		5	4	7	4	3		2		4	16	6	7			129	4	6

LITTLE ROCK, AR

TOTAL ALL TYPES OF BUSINESS	JOB CATEGORY																			
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	33.1				36.4	35.3							55.2							20.5
FIRST QUARTILE	31.5				33.5	32.5							50.5							19.5
MEDIAN	31.5				34.5	35.5							57.5							19.5
THIRD QUARTILE	34.5				40.0	38.0							62.5							22.5
NO. COMPANIES	4				3	3							2							4
NO. EMPLOYEES	4				4	3							10							5

LOUISVILLE, KY

TOTAL ALL TYPES OF BUSINESS	JOB CATEGORY																			
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	38.4	42.2	37.3	28.9	31.3	40.4	31.4	25.7	23.6	35.6	32.5	31.3	45.0	37.9	40.6	24.5	44.3	28.5	31.0	35.4
FIRST QUARTILE	23.5	40.0	30.5	19.5	26.5	33.5	19.5	19.5	23.5	31.5	19.5	24.5	35.5	28.5	38.0	19.5	33.5	25.5	29.5	30.5
MEDIAN	33.5	40.0	36.5	24.5	31.5	38.0	19.5	19.5	32.5	34.5	24.5	28.5	46.0	40.0	40.0	22.5	46.0	28.5	29.5	35.5
THIRD QUARTILE	40.0	44.0	44.0	40.0	36.5	44.0	44.0	30.5	32.5	34.5	53.5	40.0	57.5	48.0	42.0	24.5	57.5	31.5	33.5	42.0
NO. COMPANIES	14	4	9	7	8	16	7	8	5	3	3	7	10	5	8	8	10	9	4	14
NO. EMPLOYEES	15	10	9	7	11	17	8	13	5	4	3	7	29	5	11	13	13	88	27	14

NASHVILLE, TN

TOTAL ALL TYPES OF BUSINESS	JOB CATEGORY																			
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	39.1	37.4		33.4			33.0	32.3		37.2	34.2	41.3			31.9	30.5		27.3	30.1	40.8
FIRST QUARTILE	36.5	31.5		29.5			28.5	28.5		25.5	32.5	29.5			28.5	30.5		23.5	24.5	28.5
MEDIAN	38.5	38.2		35.5			28.5	30.5		35.5	40.0	44.0			33.5	30.5		25.5	27.5	29.5
THIRD QUARTILE	40.0	40.0		36.5			42.0	38.0		50.5	42.0	50.5			33.5	30.5		28.5	33.5	50.5
NO. COMPANIES	4	2		5			3	3		1	3	3			1	5		4	3	5
NO. EMPLOYEES	7	4		5			3	3		3	3	3			7	22		78	14	6

NEW ORLEANS, LA

TOTAL ALL TYPES OF BUSINESS	JOB CATEGORY																			
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	39.3	43.9		24.3	34.8	47.1		33.1		35.5	32.6	37.0	36.5	40.8		31.7	39.8	36.6	44.3	40.4
FIRST QUARTILE	34.5	29.5		19.5	19.5	30.5		24.5		30.5	20.5	26.5	29.5	28.5		28.5	32.5	31.5	35.5	31.5
MEDIAN	38.0	53.5		22.5	31.5	38.0		28.5		38.0	34.5	29.5	33.5	38.0		30.5	36.5	42.0	44.0	33.5
THIRD QUARTILE	42.0	57.5		26.5	40.0	57.5		35.5		38.0	35.5	46.0	35.5	46.0		38.0	50.5	42.0	53.5	44.0
NO. COMPANIES	9	5		4	4	4		4		3	4	4	5	6		5	3	3	4	7
NO. EMPLOYEES	13	5		4	4	4		4		3	4	4	12	8		5	3	54	18	8

OKLAHOMA CITY, OK

TOTAL ALL TYPES OF BUSINESS	JOB CATEGORY																			
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	37.9	35.5	39.2	25.2		39.5		31.7			38.5		48.3	32.8	35.7		42.5	30.9		31.4
FIRST QUARTILE	31.5	33.5	31.5	19.5		33.5		25.5			33.5		38.0	19.5	29.5		35.5	26.5		27.5
MEDIAN	38.0	36.5	42.0	24.5		35.5		27.5			40.0		40.0	27.5	35.5		44.0	28.5		34.5
THIRD QUARTILE	40.0	36.5	44.0	31.5		40.0		40.0			42.0		62.5	40.0	40.0		48.0	30.5		35.5
NO. COMPANIES	8	3	3	3		7		5			3		5	6	7		3	3		5
NO. EMPLOYEES	8	3	3	3		7		5			3		10	6	7		3	16		5

ORLANDO (GREATER), FL

TOTAL ALL TYPES OF BUSINESS — JOB CATEGORY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	40.5	38.6	39.5	29.9		43.8	32.9	43.7	24.9	37.3	35.1	35.7	46.7	37.1	35.0	10.1		26.1	28.3	34.6
FIRST QUARTILE	32.5	32.5	32.5	19.5		42.0	22.5	38.0	24.5	34.5	29.5	33.5	34.0	27.5	26.5	27.5		23.5	27.5	30.5
MEDIAN	42.0	35.5	38.0	25.5		44.0	32.5	38.0	24.5	36.0	36.5	35.5	46.0	38.0	34.5	31.5		24.5	27.5	35.5
THIRD QUARTILE	48.0	40.5	48.0	36.5		50.5	42.0	53.5	27.5	40.0	44.0	44.0	53.5	40.0	40.0	33.5		25.5	27.5	44.0
NO. COMPANIES	9	7	3	8		9	7	6	4	6	5	7	9	6	10	7		2	2	10
NO. EMPLOYEES	11	9	3	8		9	9	14	5	6	5	9	12	8	15	25		14	4	12

RALEIGH (RESEARCH TRIANGLE), NC

TOTAL ALL TYPES OF BUSINESS — JOB CATEGORY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	44.6	40.6	35.8	24.2	30.1	35.3	31.6	30.1	24.5	41.6	32.1	38.1	44.5	34.2	29.2	27.1	51.1	28.1	24.6	36.1
FIRST QUARTILE	39.0	33.5	26.5	19.5	20.5	25.5	26.5	23.5	20.5	28.5	23.5	27.5	34.5	23.5	25.5	19.5	44.0	24.5	20.5	29.5
MEDIAN	44.0	38.0	27.5	19.5	31.5	31.5	30.5	25.5	22.5	35.5	33.5	36.5	44.0	29.5	29.5	20.5	51.5	25.5	22.5	34.5
THIRD QUARTILE	50.5	44.0	44.0	28.5	34.5	40.0	33.5	35.5	31.5	57.5	38.0	40.0	57.5	36.5	31.5	22.5	62.5	29.5	28.5	34.5
NO. COMPANIES	20	11	4	15	7	17	9	10	7	7	7	12	11	14	14	11	6	5	4	15
NO. EMPLOYEES	61	24	4	32	7	26	23	19	7	7	7	13	53	17	135	44	9	17	15	24

RICHMOND, VA

TOTAL ALL TYPES OF BUSINESS — JOB CATEGORY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	38.4	43.1	34.9	26.6	41.6	42.5	29.9	33.0	29.1	40.6	41.1	38.0	45.3	38.5	36.1	25.9	45.9	29.1	32.7	39.1
FIRST QUARTILE	30.5	36.5	27.5	19.5	31.5	29.5	20.5	24.5	20.5	35.5	31.5	30.5	39.0	31.5	27.5	23.5	36.5	24.5	25.5	32.5
MEDIAN	36.5	42.0	32.5	27.5	44.0	42.0	27.5	31.5	25.5	36.0	36.5	34.5	44.0	38.0	34.5	26.5	47.0	26.5	29.5	40.0
THIRD QUARTILE	46.0	48.0	40.0	29.5	53.5	57.5	30.5	39.0	31.5	46.0	50.5	44.0	50.5	42.0	42.0	29.5	53.5	34.5	35.5	50.5
NO. COMPANIES	27	12	9	14	5	26	7	11	9	5	12	10	11	17	14	9	9	10	7	12
NO. EMPLOYEES	30	27	9	14	5	26	9	14	9	5	12	10	23	17	14	11	12	58	20	13

ROANOKE, VA

TOTAL ALL TYPES OF BUSINESS — JOB CATEGORY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	43.7			30.6		46.3		35.7					58.3		35.5			24.3	27.7	
FIRST QUARTILE	31.5			19.5		36.5		25.5					57.5		29.5			19.5	27.5	
MEDIAN	42.0			19.5		42.0		35.5					62.5		29.5			19.5	27.5	
THIRD QUARTILE	57.5			53.5		44.0		46.0					62.5		34.5			30.5	27.5	
NO. COMPANIES	6			3		4		3					2		5			3	2	
NO. EMPLOYEES	7			3		4		3					6		5			12	18	

SAN ANTONIO, TX

TOTAL ALL TYPES OF BUSINESS — JOB CATEGORY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	40.4					46.5										31.3				38.7
FIRST QUARTILE	22.5					26.5										19.5				21.5
MEDIAN	36.5					50.5										26.5				44.0
THIRD QUARTILE	50.5					62.5										48.0				50.5
NO. COMPANIES	3					3										3				3
NO. EMPLOYEES	4					3										3				3

WINSTON-SALEM, NC

TOTAL ALL TYPES OF BUSINESS — JOB CATEGORY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	39.1			23.3	31.7	38.7						39.0	45.6	41.6		19.8		23.0		36.9
FIRST QUARTILE	30.5			19.5	21.5	33.5						21.5	33.5	25.5		19.5		20.5		33.5
MEDIAN	35.5			22.5	29.5	35.5						38.0	34.5	34.5		19.5		21.5		33.5
THIRD QUARTILE	40.0			24.5	44.0	42.0						57.5	62.5	44.0		20.5		25.5		38.0
NO. COMPANIES	8			4	3	6						3	2	4		3		3		6
NO. EMPLOYEES	8			4	3	6						3	6	4		3		10		6

WESTERN UNITED STATES

BAKERSFIELD, CA

TOTAL ALL TYPES OF BUSINESS — JOB CATEGORY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	35.2					45.6	32.7		32.8				60.8	37.9	27.8	35.2	45.7	42.4	47.6	38.3
FIRST QUARTILE	31.5					29.5	20.5		20.5				57.5	34.5	25.5	23.5	31.5	38.0	28.5	19.5
MEDIAN	34.5					38.0	35.5		24.5				62.5	42.0	26.5	24.5	32.5	42.0	53.5	40.0
THIRD QUARTILE	34.5					62.5	42.0		53.5				62.5	42.0	31.5	44.0	62.5	46.0	62.5	46.0
NO. COMPANIES	6					6	2		3				2	4	3	4	3	2	2	6
NO. EMPLOYEES	22					6	3		3				3	5	3	5	11	50	8	6

ACCOUNTING MANAGER	AUDITING MANAGER	COST ACCOUNTING MANAGER	PAYROLL MANAGER	CREDIT & COLLECTION MANAGER	PERSONNEL DIRECTOR	EMPLOYMENT MANAGER	CUSTOMER SERVICE MANAGER	WORD PROCESSING MANAGER	COMPENSATION MANAGER	BENEFITS MANAGER	TRAINING & DEVELOPMENT MGR.	SALES MANAGER	MANAGER, ADMIN. SERVICES	BUILDING SERVICES MANAGER	WAREHOUSE MANAGER	PLANT MANAGER	FOREMAN	GENERAL FOREMAN	PURCHASING MANAGER
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T

(AMOUNT IN THOUSANDS OF DOLLARS)

DENVER, CO

TOTAL ALL TYPES OF BUSINESS	JOB CATEGORY																		
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	37.5	43.2				47.8								29.6		32.3				
FIRST QUARTILE	33.5	36.5				35.5								25.5		19.5				
MEDIAN	40.0	38.0				48.0								26.5		31.5				
THIRD QUARTILE	44.0	44.0				62.5								26.5		46.0				
NO. COMPANIES	1	6				7								6		3				
NO. EMPLOYEES	24	6				7								24		3				

EL PASO, TX

TOTAL ALL TYPES OF BUSINESS	JOB CATEGORY																		
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	30.2					31.8											35.2	22.2		
FIRST QUARTILE	24.5					25.5											35.5	19.5		
MEDIAN	30.5					33.5											36.5	19.5		
THIRD QUARTILE	35.5					36.5											38.0	26.5		
NO. COMPANIES	1					1											2	2		
NO. EMPLOYEES	1					1											9	31		

EUGENE, OR

TOTAL ALL TYPES OF BUSINESS	JOB CATEGORY																		
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	41.9			27.3	25.2	40.3		37.5			33.8	43.7	36.1	31.5			34.0	35.1	37.4	39.6
FIRST QUARTILE	35.5			20.5	20.5	29.5		26.5			23.5	33.5	26.5	21.5			29.5	36.5	36.5	29.5
MEDIAN	36.0			24.5	23.5	33.5		40.0			28.5	40.0	38.0	28.5			34.5	36.5	34.0	35.5
THIRD QUARTILE	50.5			30.5	31.5	50.5		46.0			53.5	57.5	40.0	42.0			38.0	36.5	42.0	40.0
NO. COMPANIES	5			4	3	5		3			3	3	3	6			3	2	4	4
NO. EMPLOYEES	5			4	3	6		3			3	3	4	6			3	22	10	4

LOS ANGELES, CA

TOTAL ALL TYPES OF BUSINESS	JOB CATEGORY																		
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	39.5	49.5	33.0	31.2		40.9	46.9	34.9	32.2	40.3	41.2	39.3	43.2	40.2	30.9	32.4	43.8	26.4	32.7	32.8
FIRST QUARTILE	30.5	32.5	24.5	26.5		34.5	40.0	28.5	23.5	32.5	33.5	38.0	34.5	28.5	25.5	25.5	33.0	21.5	28.5	25.5
MEDIAN	40.0	53.5	26.5	30.5		40.0	42.0	29.5	28.5	42.0	42.0	40.0	46.0	34.5	32.5	29.5	46.0	25.5	28.5	27.5
THIRD QUARTILE	46.0	62.5	38.0	35.5		46.0	48.0	36.5	34.5	46.0	48.0	40.0	53.5	50.5	33.5	32.5	57.5	30.5	34.0	42.0
NO. COMPANIES	15	3	4	9		16	4	4	5	5	3	5	5	11	7	4	4	5	4	10
NO. EMPLOYEES	23	3	10	9		17	4	7	6	5	3	5	5	11	8	4	4	10	6	10

PHOENIZ, AZ

TOTAL ALL TYPES OF BUSINESS	JOB CATEGORY																		
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	38.1	43.9	38.0	28.1	34.2	44.8	33.7	30.9	27.1	38.6	40.3	40.3	43.2	33.9	41.2	34.4	47.9	26.8	27.6	37.2
FIRST QUARTILE	29.5	40.0	30.5	21.5	22.5	33.5	24.5	27.5	24.5	30.5	28.5	32.5	32.5	25.5	29.5	25.5	35.5	24.5	21.5	32.5
MEDIAN	36.0	42.0	33.5	27.5	33.5	46.0	29.5	31.5	24.5	31.5	33.5	35.5	42.0	28.5	42.0	28.5	50.5	27.5	28.5	35.5
THIRD QUARTILE	44.0	44.0	42.0	29.5	40.0	57.5	38.0	35.5	30.5	50.5	48.0	53.5	57.5	42.0	50.5	44.0	62.5	28.5	32.5	42.0
NO. COMPANIES	18	9	7	11	11	22	7	11	5	7	6	7	12	7	13	12	12	7	6	16
NO. EMPLOYEES	19	9	7	13	14	22	7	18	5	7	6	7	30	7	13	14	17	33	35	17

PORTLAND, OR

TOTAL ALL TYPES OF BUSINESS	JOB CATEGORY																		
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	38.8	49.8	38.5	31.3	36.9	41.8	34.2	41.8	34.8	41.3	38.7	30.9	44.8	30.3	41.8	33.9	45.8	27.6	33.0	35.0
FIRST QUARTILE	29.5	40.0	24.5	21.5	22.5	29.5	31.5	22.5	19.5	25.5	28.5	25.5	38.0	23.5	32.5	26.5	38.0	27.5	28.5	24.5
MEDIAN	35.5	50.5	28.5	26.5	30.5	42.0	31.5	44.0	22.5	38.0	28.5	28.5	44.0	26.5	40.0	32.5	44.0	27.5	32.5	32.5
THIRD QUARTILE	48.0	62.5	62.5	33.5	40.0	50.5	34.5	57.5	62.5	44.0	53.5	29.5	53.5	33.5	42.0	42.0	53.5	28.5	36.5	46.0
NO. COMPANIES	23	6	5	10	11	19	5	8	3	4	5	4	14	13	7	14	12	10	6	19
NO. EMPLOYEES	27	9	6	10	12	19	5	13	3	4	5	4	39	13	8	18	21	68	20	19

SALEM AREA, OR

TOTAL ALL TYPES OF BUSINESS	JOB CATEGORY																			
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	36.7					32.6						25.2	40.3	21.7			41.1			32.5
FIRST QUARTILE	32.5					30.5						21.5	38.0	19.5			40.0			22.5
MEDIAN	35.5					31.5						23.5	40.0	20.5			42.0			35.5
THIRD QUARTILE	40.0					32.5						28.5	42.0	24.5			46.0			35.5
NO. COMPANIES	3					4						3	5	5			2			4
NO. EMPLOYEES	9					6						3	10	5			5			4

SAN FRANCISCO, CA

TOTAL ALL TYPES OF BUSINESS	JOB CATEGORY																			
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	37.8		31.9	26.9	30.3	41.2	35.7		24.2				37.8	34.2		36.2				
FIRST QUARTILE	32.5		21.5	23.5	23.5	33.5	30.5		20.5				30.5	30.5		31.5				
MEDIAN	35.5		23.5	26.5	23.5	42.0	30.5		27.5				38.0	32.5		38.0				
THIRD QUARTILE	44.0		32.5	29.5	44.0	48.0	46.0		30.5				44.0	50.5		40.0				
NO. COMPANIES	16		4	5	3	11	3		3				4	11		3				
NO. EMPLOYEES	17		4	5	3	11	3		5				11	11		11				

SAN JOSE, CA

TOTAL ALL TYPES OF BUSINESS	JOB CATEGORY																			
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	37.5	42.9		30.9	34.2	44.1	32.2	30.1	23.7	41.0	30.5	39.4	42.0	33.5	33.8	30.7	46.2	29.5	33.7	31.9
FIRST QUARTILE	31.5	38.0		29.5	24.5	35.5	19.5	21.5	22.0	31.5	23.5	29.5	40.0	27.5	29.5	25.5	40.0	26.5	23.5	23.5
MEDIAN	36.5	38.0		30.5	35.5	44.0	26.5	30.5	23.5	38.5	29.5	32.5	40.0	35.5	33.5	30.5	46.2	27.5	34.0	29.5
THIRD QUARTILE	42.0	48.0		32.5	40.0	50.5	50.5	38.0	24.5	35.5	33.5	38.0	48.0	38.0	38.0	38.0	57.5	33.5	40.0	38.0
NO. COMPANIES	24	4		6	7	20	3	5	5	4	4	4	16	21	7	9	5	2	4	12
NO. EMPLOYEES	25	10		6	7	20	3	5	5	4	4	4	37	21	7	11	13	10	9	14

SEATTLE, WA

TOTAL ALL TYPES OF BUSINESS	JOB CATEGORY																			
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	43.1	44.1	40.8	30.8	40.2	48.0	44.9	37.4		36.2			55.0	56.7	45.3			31.5	36.8	49.4
FIRST QUARTILE	42.0	44.0	36.5	26.5	32.5	33.0	33.5	31.5		30.5			40.0	62.5	39.0			26.5	31.5	46.0
MEDIAN	48.0	44.0	40.0	31.5	44.0	46.0	42.0	32.5		38.0			62.5	62.5	48.0			29.5	35.5	48.0
THIRD QUARTILE	48.0	44.0	46.0	31.5	44.0	62.5	50.5	44.0		40.0			62.5	62.5	50.5			34.5	42.0	57.5
NO. COMPANIES	7	1	1	4	3	7	4	4		1			2	2	4			2	3	5
NO. EMPLOYEES	24	25	1	4	3	7	4	6		1			3	5	5			4	8	7

CANADA

BRANTFORD, ON

TOTAL ALL TYPES OF BUSINESS	JOB CATEGORY																			
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	32.5		34.3	28.4	30.9	43.2		39.1					41.9	42.9	38.1	29.6	46.9	33.7	35.7	36.2
FIRST QUARTILE	29.5		26.5	19.5	20.5	38.0		40.0					33.5	29.5	28.5	20.5	44.0	30.5	33.5	32.5
MEDIAN	33.5		36.5	30.5	25.5	42.0		40.0					40.0	38.0	38.0	23.5	48.0	33.5	34.5	35.5
THIRD QUARTILE	35.5		40.0	34.5	35.5	44.0		40.0					44.0	50.5	40.0	36.5	50.5	36.5	39.0	42.0
NO. COMPANIES	12		3	5	4	5		5					10	3	4	3	15	13	9	11
NO. EMPLOYEES	12		3	5	4	5		5					12	4	4	4	21	62	11	11

CALGARY, AB

TOTAL ALL TYPES OF BUSINESS	JOB CATEGORY																			
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	40.7					56.8							49.3							39.2
FIRST QUARTILE	38.0					50.5							45.0							33.5
MEDIAN	40.0					57.5							46.0							40.0
THIRD QUARTILE	44.0					62.5							46.0							44.0
NO. COMPANIES	3					3							2							3
NO. EMPLOYEES	3					3							5							3

EDMONTON, AB

TOTAL ALL TYPES OF BUSINESS	JOB CATEGORY																			
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	45.6			35.8	43.0	56.9						41.0	45.2			44.7		32.3		43.4
FIRST QUARTILE	38.0			25.5	34.5	40.0						28.5	38.0			42.0		28.5		35.5
MEDIAN	50.5			44.0	44.0	62.5						44.0	44.0			44.0		30.5		42.0
THIRD QUARTILE	50.5			44.0	50.5	62.5						50.5	53.5			48.0		33.5		48.0
NO. COMPANIES	4			3	2	2						2	2			2		2		2
NO. EMPLOYEES	9			5	3	4						3	3			3		4		4

ACCOUNTING MANAGER	AUDITING MANAGER	COST ACCOUNTING MANAGER	PAYROLL MANAGER	CREDIT & COLLECTION MANAGER	PERSONNEL DIRECTOR	EMPLOYMENT MANAGER	CUSTOMER SERVICE MANAGER	WORD PROCESSING MANAGER	COMPENSATION MANAGER	BENEFITS MANAGER	TRAINING & DEVELOPMENT MGR.	SALES MANAGER	MANAGER, ADMIN. SERVICES	BUILDING SERVICES MANAGER	WAREHOUSE MANAGER	PLANT MANAGER	FOREMAN	GENERAL FOREMAN	PURCHASING MANAGER
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T

(AMOUNT IN THOUSANDS OF DOLLARS)

KITCHENER (GRAND VALLEY), ON

TOTAL ALL TYPES OF BUSINESS	JOB CATEGORY																			
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	41.0		37.2	29.1	35.3	45.6	37.2	27.8		41.9		39.4	48.4	36.6		45.8	49.0	31.4	35.2	36.5
FIRST QUARTILE	34.5		32.5	25.5	30.5	39.0	29.5	21.5		32.5		29.5	44.0	29.5		19.5	40.0	27.5	34.5	27.5
MEDIAN	38.0		34.5	27.5	33.5	50.5	40.0	29.5		36.5		40.0	50.5	38.0		19.5	44.0	30.5	36.5	39.0
THIRD QUARTILE	46.0		42.0	31.5	46.0	50.5	42.0	33.5		49.0		42.0	57.5	44.0		27.5	57.5	32.5	37.0	46.0
NO. COMPANIES	15		6	6	5	10	3	2		4		4	9	6		3	8	9	4	11
NO. EMPLOYEES	15		8	7	7	10	3	3		4		4	17	7		4	15	131	14	11

MONTREAL, PQ

TOTAL ALL TYPES OF BUSINESS	JOB CATEGORY																			
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	40.6			24.8	45.2								42.9	46.3			51.0	32.5	37.9	35.6
FIRST QUARTILE	42.0			19.5	38.0								34.0	34.5			42.0	31.5	35.5	30.5
MEDIAN	44.0			22.5	44.0								42.0	42.0			50.5	33.5	40.0	35.5
THIRD QUARTILE	44.0			32.5	53.5								48.0	62.5			57.5	36.5	42.0	46.0
NO. COMPANIES	5			3	3								6	3			4	4	5	6
NO. EMPLOYEES	6			3	3								7	3			6	27	10	6

TORONTO, ON

TOTAL ALL TYPES OF BUSINESS	JOB CATEGORY																			
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	40.0	44.7	34.0	31.6	34.9	40.4	33.6			35.4		45.5	45.1	43.5	41.8	37.9	38.9	27.5		43.5
FIRST QUARTILE	36.5	23.5	26.5	25.5	27.5	42.0	22.5			28.5		29.5	38.0	40.0	31.5	29.5	26.5	22.5		38.0
MEDIAN	40.0	48.0	35.5	29.5	33.5	50.5	32.5			38.0		53.5	44.0	44.0	44.0	38.0	31.5	29.5		44.0
THIRD QUARTILE	44.0	62.5	40.0	36.5	40.0	62.5	33.5			42.0		53.5	53.5	50.5	50.5	38.0	50.5	31.5		50.5
NO. COMPANIES	10	1	3	9	5	11	4			5		2	5	5	8	7	4	4		7
NO. EMPLOYEES	10	1	3	9	6	11	4			5		3	20	15	11	11	23	73		8

WINNIPEG, MB

TOTAL ALL TYPES OF BUSINESS	JOB CATEGORY																			
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
AVERAGE	33.5	36.3	38.4			39.4							21.2	29.8			50.9	36.3	37.5	33.2
FIRST QUARTILE	23.5	20.5	20.5			31.5							19.5	19.5			42.0	35.5	31.5	19.5
MEDIAN	32.5	34.0	34.5			36.5							19.5	27.5			48.0	35.5	35.5	29.5
THIRD QUARTILE	40.0	50.5	48.0			44.0							24.5	35.5			62.5	36.5	42.0	50.5
NO. COMPANIES	5	2	3			5							2	4			3	2	4	5
NO. EMPLOYEES	8	3	4			5							3	4			3	13	11	3

1987 MANAGEMENT SALARY SURVEY
SALARY CONVERSION CHART

	ANNUAL	MONTHLY	SEMI-MONTHLY	BI-WEEKLY	WEEKLY
1.	UNDER 20,000	UNDER 1,667	UNDER 833	UNDER 769	UNDER 385
2.	20,001 - 21,000	1,667 - 1,750	833 - 875	769 - 808	385 - 404
3.	21,001 - 22,000	1,750 - 1,833	875 - 916	808 - 846	404 - 423
4.	22,001 - 23,000	1,833 - 1,917	916 - 958	846 - 885	423 - 442
5.	23,001 - 24,000	1,917 - 2,000	958 - 1,000	885 - 923	442 - 462
6.	24,001 - 25,000	2,000 - 2,083	1,000 - 1,042	923 - 962	462 - 481
7.	25,001 - 26,000	2,083 - 2,167	1,042 - 1,083	962 - 1,000	481 - 500
8.	26,001 - 27,000	2,167 - 2,250	1,083 - 1,125	1,000 - 1,038	500 - 519
9.	27,001 - 28,000	2,250 - 2,333	1,125 - 1,167	1,038 - 1,077	519 - 538
10.	28,001 - 29,000	2,333 - 2,417	1,167 - 1,208	1,077 - 1,115	538 - 558
11.	29,001 - 30,000	2,417 - 2,500	1,208 - 1,250	1,115 - 1,154	558 - 577
12.	30,001 - 31,000	2,500 - 2,583	1,250 - 1,292	1,154 - 1,192	577 - 596
13.	31,001 - 32,000	2,583 - 2,667	1,292 - 1,333	1,192 - 1,231	596 - 615
14.	32,001 - 33,000	2,667 - 2,750	1,333 - 1,375	1,231 - 1,269	615 - 635
15.	33,001 - 34,000	2,750 - 2,833	1,375 - 1,417	1,269 - 1,308	635 - 654
16.	34,001 - 35,000	2,833 - 2,917	1,417 - 1,458	1,308 - 1,346	654 - 673
17.	35,001 - 36,000	2,917 - 3,000	1,458 - 1,500	1,346 - 1,385	673 - 692
18.	36,001 - 37,000	3,000 - 3,083	1,500 - 1,542	1,385 - 1,423	692 - 712
19.	37,001 - 39,000	3,083 - 3,250	1,542 - 1,625	1,423 - 1,500	712 - 750
20.	39,001 - 41,000	3,250 - 3,417	1,625 - 1,708	1,500 - 1,577	750 - 788
21.	41,001 - 43,000	3,417 - 3,583	1,708 - 1,792	1,577 - 1,654	788 - 827
22.	43,001 - 45,000	3,583 - 3,750	1,792 - 1,875	1,654 - 1,731	827 - 865
23.	45,001 - 47,000	3,750 - 3,917	1,875 - 1,958	1,731 - 1,808	865 - 904
24.	47,001 - 49,000	3,917 - 4,083	1,958 - 2,042	1,808 - 1,885	904 - 942
25.	49,001 - 52,000	4,083 - 4,333	2,042 - 2,167	1,885 - 2,000	942 - 1,000
26.	52,001 - 55,000	4,333 - 4,583	2,167 - 2,292	2,000 - 2,115	1,000 - 1,058
27.	55,001 - 60,000	4,583 - 5,000	2,292 - 2,500	2,115 - 2,308	1,058 - 1,154
28.	OVER 60,000	OVER 5,000	OVER 2,500	OVER 2,308	OVER 1,154

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